



Generalized System of Preferences **HANDBOOK ON THE SCHEME OF** **TURKEY**





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NOTE

This handbook on the Generalized System of Preferences scheme of Turkey was prepared for the UNCTAD secretariat based on Ministerial Decision No. 2014/7064 on the Determination of the Origin of Goods Benefiting from a Preferential Regime for the Purposes of the Generalized System of Preferences, published in Official Gazette No. 29222 on 31 December 2014, in order to provide a general explanation of the scheme for officials and users who are in charge of the Generalized System of Preferences.

This handbook is not a legal text and has been prepared exclusively for information purposes. It should not be used by any party as a basis for any decision with legal implications. The exclusive legal basis for the new rules of origin under the Generalized System of Preferences is Decision No. 2014/7064.

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PREFACE

The series of handbooks on the Generalized System of Preferences (GSP) promotes greater awareness among exporters and government officials in developing countries on trading opportunities available under the GSP and other preferential trade arrangements and a better understanding on applicable rules and regulations with a view to facilitating their effective utilization. The series comprises the following publications:

- *Generalized System of Preferences: List of Beneficiaries* (UNCTAD/ITCD/TSB/Misc.62/Rev.6)
- *Handbook on the Preferential Tariff Scheme of the Republic of Korea in Favour of Least Developed Countries* (UNCTAD/ITCD/TSB/Misc.75)
- *Handbook on the Rules of Origin of the European Union* (UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1)
- *Handbook on the Scheme of Australia* (UNCTAD/ITCD/TSB/Misc.56)
- *Handbook on the Scheme of Canada* (UNCTAD/ITCD/TSB/Misc.66)
- *Handbook on the Scheme of the European Union* (UNCTAD/ITCD/TSB/Misc.25/Rev.4)
- *Handbook on the Scheme of Japan* (UNCTAD/ITCD/TSB/Misc.42/Rev.3)
- *Handbook on the Scheme of New Zealand* (UNCTAD/ITCD/TSB/Misc.48)
- *Handbook on the Scheme of Norway* (UNCTAD/ITCD/TSB/Misc.29/Rev.1)
- *Handbook on the Scheme of Switzerland* (UNCTAD/ITCD/TSB/Misc.28/Rev.3)
- *Handbook on the Scheme of Turkey* (Present volume)
- *Handbook on the Scheme of the United States of America* (UNCTAD/ITCD/TSB/Misc.58/Rev.2)
- *Handbook on Preferential Tariff Scheme of the Republic of Korea* (UNCTAD/ITCD/TSB/Misc.75)
- *Handbook on India's Duty-Free Tariff Preference Scheme for Least Developed Countries* (UNCTAD/ITCD/TSB/Misc.76)
- *Handbook on the Special and Preferential Tariff Scheme of China for Least Developed Countries* (UNCTAD/ITCD/TSB/Misc.77)
- *Quantifying the Benefits Obtained by Developing Countries from the Generalized System of Preferences* (UNCTAD/ITCD/TSB/Misc.52)
- *Trade Preferences for Least Developed Countries: An Early Assessment of Benefits and Possible Improvements* (UNCTAD/ITCD/TSB/2003/8)

These publications are also available on the Internet: www.unctad.org/gsp.

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GENERAL INFORMATION ON THE GENERALIZED SYSTEM OF PREFERENCES SCHEME OF TURKEY



The Generalized System of Preferences (GSP) scheme aims to contribute to the economic development of developing countries. It provides benefits to developing countries by enabling qualified products to enter the markets of preference-giving countries at changing rates, from duty free to reductions in the most-favoured nation rate.

Turkey applied for associate membership of the European Economic Community in 1959, one year after the enforcement of the Treaty of Rome. The Ankara Association Agreement in 1963 and the Additional Protocol in 1970 were two important documents that identified modalities and calendars.

The customs union covering industrial products and processed agricultural products, which came into force on 1 January 1996 with Decision No. 1/95 of the European Community-Turkey Association Council of 22 December 1995 on implementing the final phase of the Customs Union, was an outcome of these calendars. Article 16 of Decision No. 1/95 states that “with a view to harmonizing its commercial policy with that of the Community, Turkey shall align itself progressively with the preferential customs regime of the Community within five years as from the date of entry into force of this Decision. This alignment will concern both the autonomous regimes and preferential agreements with third countries”.

Within this context, Turkey initiated a GSP scheme by harmonizing with the GSP scheme of the European Union on 1 January 2002 and extended the system with the aim of fully aligning with the GSP scheme of the European Union in succeeding years. An import regime decree published by the Ministry of Economy entered into force at the beginning of 2006, whereby full alignment with the GSP scheme of the European Union was achieved.

Turkey renewed its rules of origin under its GSP scheme on 1 January 2015, according to the reform of the rules of origin under the GSP scheme of the European Union, which had entered into force on 1 January 2011, and introduced three major changes in the rules for determining origin, as follows:

- (a) Previously, the same rules of origin had applied to developing countries and the least developed countries (LDCs). The new rules frequently include separate provisions for LDCs, to address concerns about their capacity constraints. The origin-determining requirements for developing countries have also been modified.
- (b) The list of products and the working or processing operations that confer originating status have been simplified to some degree, and the product-specific origin requirements contained in the current list differ from those in the previous list.
- (c) Important changes have been made to the cumulation provisions that expanded the possibility of cumulation.

A. Eligible and beneficiary countries or territories

Turkey grants preferential treatment to selected countries and territories that are classified as developing countries and LDCs by the World Bank, in accordance with the European Union. The list of eligible countries deemed beneficiaries of the GSP scheme of Turkey is published by the Ministry of Customs and Trade. A copy of the list as of 1 January 2015 is provided in appendix I of this handbook.

Eligible countries that may benefit from the GSP scheme of Turkey are announced annually in annex 3 of the import regime decree published by the Ministry of Economy.

In order to be deemed a beneficiary of the GSP scheme of Turkey, an eligible country must undertake to comply or ensure compliance with the rules of origin under the GSP scheme of Turkey and to provide the administrative cooperation necessary to ensure their correct implementation with regard to Turkey. Such undertakings must be notified to the Ministry of Customs and Trade.¹

For further information about administrative cooperation in the scope of the GSP scheme of Turkey, see part E of this handbook.

B. Product coverage

Preferences are granted for all industrial products and certain agricultural products covered by the GSP scheme of the European Union.

LDCs have duty-free and quota-free access to Turkish markets for all industrial products under chapters 25 to 97 (except chapter 93) of the Harmonized System, and for some agricultural products covered by the customs union between Turkey and the European Union.

While all customs duties on products covered by the GSP scheme of Turkey have been suspended for the countries benefiting from special incentive arrangements in accordance with the GSP scheme of the European Union, customs duties have been suspended or reduced in accordance with the sensitivities of the products covered by GSP schemes for developing countries.

Turkey has reserved the right to suspend preferential treatment for GSP products under certain circumstances.

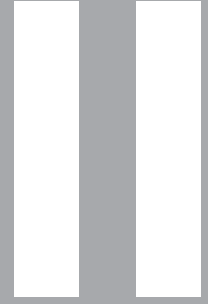
C. Depth of tariff cuts for Generalized System of Preferences products

Preferences are differentiated according to the sensitivity of the products, in full harmony with the European Union. It is sufficient to differentiate between two product categories, namely non-sensitive and sensitive products. Tariff duties on non-sensitive products have been entirely suspended, while duties on sensitive products are subject to tariff reductions. Finally, Turkey has adopted the same tariff duties (neither higher nor lower) as the European Union for GSP products.

Turkey has reserved the right to suspend preferential treatment for GSP products under certain circumstances.

D. Graduation mechanism (country or sector)

Turkey applies the graduation mechanism for the list concerned in accordance with the European Union application (for rules of origin, see chapter II of this handbook).



RULES OF ORIGIN UNDER THE GENERALIZED SYSTEM OF PREFERENCES SCHEME OF TURKEY



A. Explanatory notes

In the context of its GSP scheme, Turkey has granted tariff preferences to beneficiary countries as of 1 January 2002, as a result of the customs union between Turkey and the European Community based on Decision No. 1/95.

The rules of origin are regulated by Ministerial Decision No. 2014/7064 on the Determination of the Origin of Goods Benefiting from a Preferential Regime for the Purposes of the Generalized System of Preferences, published in Official Gazette No. 29222 on 31 December 2014, amending Ministerial Decision No. 2001/3485 and its annexes.

Decision No. 2014/7064 regulates the procedures and principles for determining the origin of goods benefiting from a preferential regime for trade with Turkey for the purposes of the GSP. Its provisions are in accordance with those in Commission Regulation No. 1063/2010 of 18 November 2010 amending Regulation No. 2454/93 laying down provisions for the implementation of Council Regulation No. 2913/92 of 12 October 1992 establishing the Community Customs Code.

For goods to benefit from preferential treatment under the GSP scheme of Turkey, the following three main requirements must be fulfilled: the exporting country must be designated as the beneficiary country; the product must be eligible for GSP treatment; and the product must meet the origin criteria.

With regard to origin criteria, goods exported from a beneficiary country to Turkey must comply with the requirements of rules of origin if they are to benefit from preferential tariff treatment, provided that they are under the GSP scheme. Goods not complying with the rules of origin requirements are denied preferential treatment and the normal duty rate applies to such goods.

Rules of origin under the GSP scheme of Turkey comprise the following elements: origin criteria; consignment of the products; and documentary evidence. They are detailed in the following sections.

B. Origin criteria

Origin criteria are fundamental to rules of origin. They determine how and when a product may be considered as originating in a GSP beneficiary country. Similar to the previous rules, a product is considered as originating in a beneficiary country if it has been wholly obtained or sufficiently worked or processed with wholly or partly imported materials (see article 5 of Decision No. 2014/7064).

1. Wholly obtained products

Article 6 lists the products that are considered to be wholly obtained in a country. Products are included in this category by virtue of the complete absence of imported input used in their production. The definitions are the same as under the previous rules of origin, except for fisheries products obtained from the sea outside territorial waters, that is, outside a 12-mile zone. With regard to such products, the conditions for fishing vessels have been simplified. Previously, some requirements were in place concerning the nationalities of masters, officers and crews; these conditions have been eliminated. In addition, requirements for the ownership of fishing vessels have been simplified and, as explained below, the cumulation of conditions for fishing vessels is permitted. Under the current rules of origin, the following are considered wholly obtained in a beneficiary country:

- (a) Mineral products extracted from its soil or from its seabed
 - (b) Plants and vegetable products grown or harvested there
 - (c) Live animals born and raised there
 - (d) Products from live animals raised there
 - (e) Products from slaughtered animals born and raised there
 - (f) Products obtained by hunting or fishing conducted there
 - (g) Products of aquaculture, where the fish, crustaceans and molluscs are born and raised there
 - (h) Products of sea fishing and other products taken from the sea outside any territorial sea by its vessels
-

- (i) Products made on board its factory ships exclusively from the products referred to in (h)
- (j) Used articles collected there fit only for the recovery of raw materials
- (k) Waste and scrap resulting from manufacturing operations conducted there
- (l) Products extracted from a seabed or below a seabed that is situated outside any territorial sea, yet where it has exclusive exploitation rights
- (m) Goods produced there exclusively from products specified in (a) to (l)

The terms “its vessels” and “its factory ships” in (h) and (i) apply only to vessels and factory ships that meet the requirements (a), (b) and either (c) or (d) in the following list:

- (a) They are registered in the beneficiary country or in Turkey
- (b) They sail under the flag of the beneficiary country or of Turkey
- (c) They are at least 50 per cent owned by nationals of the beneficiary country or of Turkey
- (d) They are owned by companies that have their head offices and main places of business in the beneficiary country or in Turkey and which are at least 50 per cent owned by the beneficiary country or Turkey or public entities or nationals of the beneficiary country or Turkey

Regional cumulation is allowed for fulfilling vessel conditions and they may each be fulfilled in Turkey or in different beneficiary countries insofar as all the beneficiary countries benefit from origin cumulation, as detailed in section 3.3 of this handbook.

2. Products sufficiently worked or processed with wholly or partly imported materials

If imported inputs are used to manufacture a finished product, the rules of origin require such non-originating materials to be sufficiently worked or processed in order to be considered as originating in a beneficiary country. Sufficient working or processing is defined as follows in article 7: “Without prejudice to paragraphs 3, 4 and 5 of this article and article 9, products that are not wholly obtained in the beneficiary country within the meaning of article 6 shall be considered to originate there provided that the conditions laid down in annex 2 for the goods concerned are fulfilled.” The list in annex 2 of Decision No. 2014/7064 is entitled List of Products and Working or Processing Operations Which Confer Originating Status.²

While the previous list prescribed origin-determining requirements for around 500 products and was approximately 80 pages in length, the current rules of origin have unified these requirements to some degree, and the list has been reduced to half its former length. This simplification is beneficial for both producers and customs officers in the management of rules of origin. In order to identify the origin requirements for a specific product, an exporter must establish the tariff classification of the product under the Harmonized System and verify the conditions for the product in the list. In addition, the exporter must fulfil the horizontal requirements that are applied to all products with imported non-originated materials.

The following sections outline the basic provisions for determining the origin of products with imported materials, highlighting the points in which they differ from the previous rules of origin.

2.1. Allowance for use of non-originating inputs for products originating in the least developed countries

The current rules of origin contain origin requirements specific to LDCs in an effort to address the problem of capacity constraints in LDCs. Two major improvements in this regard are as follows:

- (a) The possibility of using non-originating materials has been increased for many manufactured products originating in LDCs
 - (b) Use of imported fabric is allowed for apparel products to be considered as originating, that is, there is a single transformation requirement
-

Previously, the value added criteria often required 60 per cent or higher domestic content for LDCs; under the current rules of origin this requirement has been reduced to 30 per cent. In order to obtain originating status, apparel products had to be assembled with fabrics that had been woven or knitted domestically, that is, there was a double transformation requirement. The change from a double to single transformation requirement is a significant improvement for LDCs, as these countries may not possess the capacity to meet the double transformation requirement for apparel products. The rules of origin for agricultural products are the same for developing countries and LDCs.

2.2. Allowance for use of non-originating inputs for products originating in developing countries

While the increase is smaller than that for LDC beneficiaries, the allowance for the use of non-originating materials has also been increased for developing countries for many products classified under chapters 34, 39, 40, 66, 71 and 84 to 94 of the Harmonized System.

2.3. Tolerance level

The term “tolerance level” signifies the allowance for the use of non-originating materials in the manufacture of a given product, which is not permitted by the rules in the list of products and working or processing operations which confer originating status. Under the previous rules of origin, the tolerance level was up to 10 per cent of the ex-works price of a product. Tolerance levels under the current rules have been modified as follows:

- (a) Agricultural products (except those under chapters 1 and 3 of the Harmonized System and processed fisheries products under chapter 16): tolerance levels have been increased to 15 per cent of the weight of a product
- (b) Manufactured products (except those under chapters 50 to 63 (textile and textile articles) of the Harmonized System): tolerance levels have been increased to 15 per cent of the ex-works price of a product

With regard to textile and clothing products, see the instructions in notes 6 and 7 of the introductory notes for the list of products and working or processing operations which confer originating status, in annex 1 of Decision No. 2014/7064.³

2.4. Use of reference periods in calculation of non-originating materials

The current rules of origin allow for the use of reference periods to smooth out fluctuations in prices and exchange rates. The values of non-originating materials may be the average of the previous fiscal year or, if that is not available, of a shorter length of time, though not less than three months.

2.5. Examples of origin-determining requirements

2.5.1. Example 1: Change of tariff heading requirement

The origin-determining requirements in the list of products and working or processing operations which confer originating status largely relate to a change in tariff heading or value addition requirements, except where specific processing or operations requirements are indicated.

2.5.1.1. Example 1(a): Choice of two origin-determining methods

If a producer in a beneficiary country manufactures dolls classified under Harmonized System heading 9502 from imported plastics and fabrics classified under Harmonized System headings 3910 and 5208, respectively, the dolls cannot be considered as wholly obtained in one country since the producer has used imported materials. Therefore, it is essential to know whether these imported materials may be considered to have undergone sufficient working or processing according to the conditions in the list of products and working or processing operations which confer originating status. The producer should therefore refer to the requirements in the list, as detailed in table 1. As the dolls are classified under heading 9502, they fall under chapter 95.

Table 1. Excerpt from the list of products and working or processing operations which confer originating status: Harmonized System chapter 95

Harmonized System	Description of product	Qualifying operation (working or processing, carried out on non-originating materials, which confers originating status)
ex-chapter 95	Toys, games and sports requirements; parts and accessories thereof, except for:	Manufacture from materials under any heading, except that of the product, or manufacture in which the value of all the materials used does not exceed 70 per cent of the ex-works price of the product
ex-9506	Golf clubs and parts thereof	Manufacture from materials under any heading, except that of the product. However, roughly-shaped blocks for making golf club heads may be used

Source: Annex 2 of Decision No. 2014/7064.

Note: The use of “ex” in the first column denotes that the rule does not apply to the entire chapter, but only to those parts of it for which a specific rule is not provided. With regard to chapter 95, there is a specific rule for product ex-9506, that is, parts under this heading only.

As shown in table 1, with regard to goods under Harmonized System chapter 95 for which a specific rule is not provided, the list of products and working or processing operations which confer originating status provides for two alternative origin criteria between which an exporter may decide, as follows: (a) rules on the change of tariff heading; and (b) percentage value limit. Therefore, dolls may obtain originating status under (a). Under the rules on a change in tariff heading, the non-originating materials must be classified under Harmonized System headings that differ from Harmonized System 9502. Given that the plastic and cotton used are classified under Harmonized System headings 3910 and 5208, it may be concluded that the plastic and cotton have been sufficiently worked or processed and that the dolls qualify as an originating product.

2.5.1.2. Example 1(b): Value addition requirement

As the producer in the first example uses imported doll parts under Harmonized System heading 9502, the rule on the change of tariff heading cannot be used. The unit ex-works price of a doll is \$100, while the value of the imported doll parts is \$65, and the rule applicable to dolls in the list of products and working or processing operations which confer originating status specifies that the value of imported inputs must not exceed 70 per cent of the ex-works price of the product. Thus, the dolls may obtain originating status under the percentage value addition criterion, as the imported component of each doll accounts for 65 per cent of its ex-works price.

The term “value” refers to the customs value determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, or Customs Valuation Agreement, at the time of the importation of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price for the materials in the territory concerned. The term “ex-works price” means the price paid for a product that is obtained from the manufacturer that carried out the final working or processing. The ex-works price includes the value of all materials used and all other costs related to production and profit, minus any internal taxes that are, or may be, payable when the product obtained is exported.

2.5.2. Example 2: Tolerance level

If the producer in the first example wishes to use imported eyes for the dolls, as they are cheaper than domestic ones, the producer must apply the change of tariff heading criterion, as the non-originating materials used exceed 70 per cent of the ex-works price of the product. The use of imported doll eyes is not allowed under the change of tariff heading criterion, as doll eyes are classified under the same heading (Harmonized System 9502) as dolls. The tolerance rule, however, allows for the use of doll eyes if they amount to not more than 15 per cent of the ex-works price of the dolls.

2.5.3. Example 3: Single and double transformation requirements for apparel products

With regard to apparel products (Harmonized System chapters 61 and 62), there is a single transformation requirement for LDCs, and double transformation or specific processing requirement together with a value limit criterion for other developing countries. Table 2 shows an excerpt from the list of products and working or processing operations which confer originating status for Harmonized System chapter 62.

Table 2. Excerpt from the list of products and working or processing operations which confer originating status: Harmonized System chapter 62

Harmonized System	Description of product	Qualifying operation (working or processing, carried out on non-originating materials, which confers originating status)	
ex-chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Least developed countries	Other beneficiary countries
		Manufacture from fabric	Weaving accompanied by making up (including cutting), or making up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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 per cent of the ex-works price of the product

Source: Annex 2 of Decision No. 2014/7064.

Note: The alternative requirements for developing countries require consultation of the instructions in notes 6 and 7 (specific tolerances for textile products) of the introductory notes for the list of products and working or processing operations which confer originating status. In this example, however, they are omitted for simplification. The use of “ex” in the first column denotes that the rule does not apply to the entire chapter, but only to those parts of it for which a specific rule is not provided.

With regard to LDCs, apparel products assembled in a beneficiary country using imported fabric may obtain originating status. With regard to other developing countries, yarns must be woven to make fabrics, and apparel products must be made from these fabrics in order to obtain originating status. Yarns may be imported. Alternatively, imported unprinted fabrics may be used if making up and printing and at least two of the preparatory or finishing operations indicated are performed, provided that the value of the unprinted fabric does not exceed 47.5 per cent of the ex-works price of the apparel product.

3. Other important provisions for origin criteria

In addition to the origin criteria detailed in sections 1 and 2 of this handbook, there are other important provisions for determining origin that apply to all products regardless of the origin of the materials used. This section discusses these provisions.

3.1. Insufficient working or processing

The rules of origin under the GSP scheme of Turkey include a list of what is considered insufficient working or processing. Such operations can never confer origin status. The previous list has been slightly amended, and the current list is as follows (see article 9 of Decision No. 2014/7064):

- (a) Preserving operations to ensure that products remain in good condition during transport and storage
- (b) Breaking up and assembly of packages
- (c) Washing, cleaning, removal of dust, oxide, oil, paint or other coverings
- (d) Ironing or pressing of textiles and textile articles
- (e) Simple painting and polishing operations
- (f) Husking and partial or total milling of rice, polishing and glazing of cereals and rice
- (g) Operations to colour or flavour sugar or form sugar lumps, partial or total milling of crystal sugar
- (h) Peeling, stoning and shelling of fruits, nuts and vegetables
- (i) Sharpening, simple grinding, simple cutting
- (j) Sifting, screening, sorting, classifying, grading, matching (including making up of sets of articles)
- (k) Simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations

- (l) Affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging
- (m) Simple mixing of products, whether or not of different kinds, mixing of sugar with any material
- (n) Simple addition of water or dilution or dehydration or denaturation of products
- (o) Simple assembly of parts of articles to constitute a complete article or disassembly of products into parts
- (p) A combination of two or more of the operations specified in (a) to (o)
- (q) Slaughter of animals

The main purpose of this list is to ensure that working or processing that takes place in a beneficiary country is an activity that brings real economic benefit to the country. It is also used in connection with the rules on cumulation of origin detailed in section 3.3 of this handbook. It is important to note that if an operation is not listed as insufficient, this does not necessarily mean that it is sufficient. An exporter must also consult the list of products and working or processing operations which confer originating status, which indicates what may be considered sufficient working and processing for a specific product if non-originating materials are used in its manufacture.

3.2. Territorial requirements and the non-manipulation principle

Working or processing outside the territory of a beneficiary country without prejudice to cumulation is not permitted. The rules of origin stipulate that originating products lose their originating status if they are exported from a beneficiary country to another country and returned, unless it may be demonstrated that first, the products returned are the same as those that were exported and second, they have not undergone any operations beyond those necessary to preserve them in good condition while in that country or while being exported (see article 20 of Decision No. 2014/7064 and part C of this handbook).

3.3. Cumulation

The GSP rules of origin are, in principle, based on the concept of single-country origin, that is, the origin requirements must be fully met within one exporting beneficiary country, which must also be the country in which the finished products are manufactured. Cumulation, however, permits beneficiary countries to consider inputs from other countries as originating content and the rules of origin under the GSP scheme of Turkey allow for several possibilities for cumulation. It should be noted that the cumulation opportunities detailed in this section (apart from bilateral cumulation between Turkey and beneficiary countries) are not currently in force.

3.3.1. Cumulation between Norway, Switzerland, Turkey and the European Union

Cumulation is allowed for products originating in Turkey (see article 4 of Decision No. 2014/7064), as well as for products originating in Norway, Switzerland and the European Union (see article 15 of Decision No. 2014/7064). Turkey was not previously included in the cumulation system established between Norway, Switzerland and the European Union. It should be noted, however, that cumulation between the three partners is allowed by reciprocity when the three partners provide the possibility for cumulation for Turkish originating inputs under their respective GSP schemes. For example, the rules of origin under the GSP scheme of Turkey permit a vehicle exporter in Indonesia to cumulate inputs originating in Norway into its products only if the rules of origin under the GSP scheme of Norway permit the exporter to cumulate the same inputs originating in Turkey into its products. In most situations, cumulation is allowed reciprocally. Nevertheless, exporters should verify whether this is permitted for the products concerned.

Agricultural products under chapters 1 to 24 of the Harmonized System are excluded from cumulation between the three partners.

In order to benefit from cumulation provisions, a beneficiary country must carry out working or processing that goes beyond the operations described in section 3.1 of this handbook, and meet the provisions of territorial requirements and the non-manipulation principle described in section 3.2.

3.3.2. Regional cumulation

The provisions for regional cumulation permit beneficiary countries in a regional group to consider inputs from other beneficiary countries within the same group as originating content (see article 16 of Decision No. 2014/7064). The underlying objectives of regional cumulation are to promote regional development and to ease origin requirements. Under the previous rules of origin, three regional groups – Group I (Association of South-East Asian Nations), Group II (Andean Community, Central American Common Market and Panama) and Group III (South Asian Association for Regional Cooperation) – were able to apply the provisions of regional cumulation. Under the current rules of origin, in addition to these groups, Mercosur has been included in the regional cumulation provisions. Consequently, the following States, under four regional economic groups, may utilize the regional cumulation system:

- (a) Group I: Brunei Darussalam,⁴ Cambodia, Indonesia, Lao People's Democratic Republic, Malaysia,⁵ Myanmar, the Philippines, Thailand⁶ and Viet Nam
- (b) Group II: Bolivia (Plurinational State of), Colombia, Costa Rica, Ecuador,⁷ El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru and Venezuela (Bolivarian Republic of)⁸
- (c) Group III: Bangladesh, Bhutan, India, Maldives,⁹ Nepal, Pakistan and Sri Lanka
- (d) Group IV: Argentina, Brazil, Paraguay and Uruguay¹⁰

The following secretariats of the regional groups are responsible for transmitting information on the undertakings of member States to ensure compliance with cumulation requirements and verification of proof of origin to the Ministry of Customs and Trade of Turkey via diplomatic channels:

- (a) Group I: General secretariat of the Association of South-East Asian Nations
- (b) Group II: Permanent Joint Committee on Origin of the Andean Community, Central American Common Market and Panama
- (c) Group III: Secretariat of the South Asian Association for Regional Cooperation
- (d) Group IV: Secretariat of Mercosur

In order to benefit from regional cumulation, the countries of the regional groups must ensure compliance with the rules of origin and provide the administrative cooperation necessary to ensure their correct implementation. The secretariat of the regional group concerned or another competent joint body representing all the members of the group concerned must notify the Ministry of Customs and Trade of these undertakings.¹¹

The following conditions apply to the use of regional cumulation. If the qualifying operation specified in the list of products and working or processing operations which confer originating status is not the same for all countries involved in cumulation, that is, LDC and non-LDC beneficiaries, the origin of products exported from one country to another in a regional group for the purposes of regional cumulation is determined on the basis of the rule that would apply if the products were being exported to Turkey (see article 16(4(a)) of Decision No. 2014/7064).

The materials listed in annex 3 of Decision No. 2014/7064 (some agricultural and processed agricultural products) are excluded from regional cumulation in the following two situations (see article 16(3) of Decision No. 2014/7064):¹²

- (a) If the tariff preference applicable in Turkey is not the same for all countries involved in cumulation (for example, tariff preferences for LDCs, non-LDCs and beneficiaries of special initiative arrangements)
- (b) If the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if exported directly to Turkey

In order to benefit from regional cumulation provisions, the country concerned must carry out operations that go beyond the ones specified in article 9 and, with regard to textile products, those specified in annex 6 of Decision No. 2014/7064.¹³ If this is not applicable, the product concerned has as country of origin the country of the regional group that accounts for the highest share of the customs value of the materials used that originate in other countries in the regional group (see article 16(4(b)) of Decision No. 2014/7064).

3.3.2.1. Example 4: Regional cumulation

The list of products and working or processing operations which confer originating status requires, for developing countries, that vehicles classified under Harmonized System heading 8702 not incorporate more than 50 per cent imported inputs (see table 3).

Table 3. Excerpt from the list of products and working or processing operations which confer originating status: Harmonized System chapter 87

Harmonized System	Description of product	Qualifying operation (working or processing, carried out on non-originating materials, which confers originating status)	
ex-chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Least developed countries	Other beneficiary countries
		Manufacture in which the value of all materials used does not exceed 70 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

Source: Annex 2 of Decision No. 2014/7064.

Note: The use of "ex" in the first column denotes that the rule does not apply to the entire chapter, but only to those parts of it for which a specific rule is not provided.

A vehicle manufactured in Indonesia, for example, may incorporate the inputs shown in table 4. According to the regional cumulation provision in Decision No. 2014/7064, the materials imported from Cambodia, Thailand and Viet Nam are not taken into account in calculating the percentage of imported inputs, as the materials already originate in the respective countries. Therefore, only the components imported from elsewhere (in this example Japan, which is not a member of the Association of South-East Asian Nations) are considered non-originating inputs. As the amount of the inputs from Japan is \$4,500, or 45 per cent of the export price, and this is under the 50 per cent limit, the vehicle is considered as originating in Indonesia and is entitled to preferential treatment under the arrangements of the GSP scheme.

Table 4. Example calculation of originating inputs under regional cumulation

Vehicle manufacturing inputs	Value (dollars)	Percentage imported
Inputs originating in Cambodia (If the rules of origin are separate for least developed country and non-least developed country beneficiaries, the rules for the least developed countries are applied to determine whether the inputs from Cambodia are originating)	2 000	Not applicable
Inputs originating in Japan	4 500	45
Inputs originating in Thailand	1 000	Not applicable
Inputs originating in Viet Nam	1 500	Not applicable
Value added in Indonesia (local content, labour costs and profits) (For a vehicle from Indonesia to obtain originating status, works done in Indonesia must go beyond those in article 78 or the list of products and working or processing operations which confer originating status. Otherwise the vehicle obtains originating status from Cambodia, as the country shares the highest customs value of materials used among the four countries members of the Association of South-East Asian Nations)	1 000	Not applicable
Total (ex-works price)	10 000	

Source: Annex 2 of Decision No. 2014/7064.

3.3.2.2. Example 5: Documentation requirements for regional cumulation

If an exporter in the Plurinational State of Bolivia wishes to export a finished product that contains imported inputs originating in Honduras and Panama (Group II), the exporter must submit to the competent authority a separate certificate of origin (form A) for the inputs originating in each country, issued by the competent authority in each country. On the basis of these two certificates, the competent authority in the Plurinational State of Bolivia then issues the final certificate of origin (form A) for the finished product to be exported.

3.3.3. Cumulation between Groups I and III

The rules of origin under the current GSP scheme of Turkey have made cumulation between countries from Groups I and III possible. To make such an interregional cumulation operational, the authorities of a beneficiary country from Group I or Group III must make a request to the Ministry of Customs and Trade. The countries concerned must ensure compliance with the rules of origin, including administrative cooperation to ensure the correct implementation of the rules, and must jointly notify the Ministry of these undertakings. The request for interregional cumulation addressed to the Ministry must be supported by evidence that the requirements to benefit from cumulation have been met. The Ministry decides on the request and publishes in the Official Gazette the date on which cumulation between the countries from Groups I and III takes effect, together with the countries involved and, where appropriate, the list of materials to which cumulation applies.

The minimum operation requirements applied for regional cumulation also apply to cumulation between countries from Groups I and III (see article 16(5) and (6) of Decision No. 2014/7064).

3.3.4. Extended cumulation

The current rules of origin provide for the possibility of beneficiary countries to cumulate with countries with which Turkey has concluded free trade agreements in accordance with article XXIV of the General Agreement on Tariffs and Trade (such as Chile and Tunisia), provided that each of the following conditions is met:

- (a) The countries involved in cumulation have undertaken to comply or ensure compliance with the rules of origin under the GSP scheme of Turkey and to provide the administrative cooperation necessary to ensure their correct implementation with regard to Turkey and also between themselves
- (b) The undertaking referred to in (a) has been notified to the Ministry of Customs and Trade by the beneficiary country concerned (see article 16(7), (8) and (9) of Decision No. 2014/7064)

Materials originating in a country with which Turkey has concluded a free trade agreement are considered to originate in a beneficiary country if more than minimal operations are performed there, that is, operations that go beyond those specified in article 9 of Decision No. 2014/7064 and, with regard to textile products, those specified in annex 6. For extended cumulation, the rules in the relevant free trade agreement determine the origin of the materials used and the documentary proof of origin required. On the other hand, for the origin of products to be exported to Turkey, the rules under the GSP scheme of Turkey apply.

The authority of a beneficiary country must request authorization to use extended cumulation from the Ministry of Customs and Trade. Requests must include a list of the materials concerned by cumulation and need to be supported by evidence that the conditions in (a) and (b) above have been met. The Ministry decides on the materials that may be subject to extended cumulation. If the materials concerned change, another request must be submitted.

The Ministry publishes in the Official Gazette the date on which the extended cumulation takes effect, together with the countries involved and the list of materials to which cumulation applies.

Agricultural products under chapters 1 to 24 of the Harmonized System are excluded from extended cumulation.

3.4. Derogation

Under the previous rules of origin, the provisions on derogation were applicable only to LDCs; the current rules of origin extend the possibility of derogation to developing countries. In addition, the circumstances and conditions in which derogation may be granted have been redefined, and state that in response to a request from a beneficiary country, that country may be granted temporary derogation from the rules of origin under the GSP scheme of Turkey if internal or external factors temporarily deprive the country of the ability to comply with origin requirements with which it could previously comply, or the country requires time to prepare itself to comply with rules of origin requirements.

A request for derogation must be made in writing to the Ministry of Customs and Trade stating the reasons why it is required, with appropriate supporting documents (see article 19 of Decision No. 2014/7064).

Derogation is limited to the duration of the effects of the internal or external factors giving rise to it or the length of time needed for a beneficiary country to achieve compliance with the rules.

C. Consignment of products

The conditions in article 20 of Decision No. 2014/7064 whereby a product may lose its originating status are detailed in section 3.2.

Previously, these requirements were enforced by the direct transport rule, which obliged exporters to submit to customs authorities in Turkey the documents issued by the customs authorities of third countries certifying that the products concerned were unaltered. The current rules of origin have abolished this requirement, which has been replaced with a more flexible non-manipulation principle (see article 21 of Decision No. 2014/7064). Consequently, compliance with territorial requirements and the non-manipulation principle is considered as satisfied unless customs authorities have reason to believe the contrary. If there is any doubt, customs authorities may request the declarer to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading. Furthermore, the storage of products or consignments and splitting of consignments may take place if carried out under the responsibility of an exporter or a subsequent holder of the goods. The products must remain under customs supervision in the country(ies) of transit (see article 21 of Decision No. 2014/7064).

Territorial requirements and the non-manipulation principle apply *mutatis mutandis* when the cumulation provisions discussed above have been exercised.

D. Documentary evidence

1. Documentary evidence for originated products imported to Turkey from beneficiary countries

1.1. Certificate of origin (form A)

Originating products within the meaning of Decision No. 2014/7064 are eligible, upon import to Turkey, to benefit from the preferential regime upon submission of a certificate of origin (form A)¹⁴ issued by the customs authorities or by other competent government authorities of a beneficiary country (see article 23 of Decision No. 2014/7064).

1.1.1. Certificate of origin (form A) issued retroactively and duplicated

A certificate of origin (form A) may be exceptionally issued after the export of products in the following situations (see article 23(2) of Decision No. 2014/7064):

- (a) It was not issued at the time of export because of errors and involuntary omissions or special circumstances
- (b) It is demonstrated to the satisfaction of the competent government authorities that a certificate of origin (form A) was issued but not accepted upon import for technical reasons.

In the event of the theft, loss or destruction of a certificate of origin (form A), an exporter may apply to the government authorities that issued it for a duplicate to be made out on the basis of the export documents in their possession (see article 23(4) of Decision No. 2014/7064).

1.2. Invoice declaration

An invoice declaration may be completed if the products concerned may be considered as originating in Turkey or in a beneficiary country and fulfil the other requirements of Decision No. 2014/7064.¹⁵ The invoice declaration may be either completed by an approved exporter of Turkey or by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed €6,000.

2. Documentary evidence for products exported from Turkey to beneficiary countries for purposes of bilateral cumulation

The procedures and principles of the use of EUR1 Movement Certificates¹⁶ and Invoice Declarations are stated in the Regulation on the EUR1 Movement Certificates and Invoice Declarations to be issued for exports under the GSP Scheme of Turkey, published in Official Gazette No. 29361 on 20 May 2015.

3. Non-commercial products (products exempt from submission of proof of origin)

Products sent as small packages from a private person to private persons or forming part of a traveller's personal baggage are admitted as originating without requiring the submission of proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of Decision No. 2014/7064 and where there is no doubt as to the veracity of such a declaration. The total value of the products deemed non-commercial products must not exceed €500 for small packages or €1,200 for products forming part of a traveller's personal baggage (see article 29 of Decision No. 2014/7064).

4. Validity of proof of origin

A proof of origin is valid for 10 months from the date of issue in an exporting country and must be submitted within this period to the customs authorities of the importing country (see articles 3(1(p)), 4(6) and 22 of Decision No. 2014/7064).

5. Subsequent verification

The information provided on a certificate of origin (form A) and invoice declaration may be verified at random or whenever the customs authorities of Turkey have reasonable doubt as to the authenticity of a document or the accuracy of information regarding the origin of goods. If an application for subsequent verification has been made, such verification must be carried out and its results communicated to Turkey within a maximum of six months. If in a case of reasonable doubt there is no reply within six months or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication must be sent to the competent authorities. Following a second communication, if the results of the verification are not communicated to the requesting authorities within four months, or if the results do not permit the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities will, except in exceptional circumstances, refuse entitlement to the preferential regime.

E. Administrative cooperation

According to the provisions of articles 4 and 31 of Decision No. 2014/7064, eligible countries announced in an import regime decree must advise the names and addresses of the government authorities situated in their territories that are empowered to issue a certificate of origin (form A), together with specimen impressions of the stamps used by these authorities and the names and addresses of the relevant government authorities responsible for the control of a certificate of origin (form A) and invoice declaration, to the Ministry of Customs and Trade, in order to become beneficiary countries. Eligible countries that have already provided information with regard to administrative cooperation are deemed to have also accepted the conditions in article 4 of Decision No. 2014/7064.

The Ministry of Customs and Trade publishes in the Official Gazette the list of eligible countries specified in annex 3 of the import regime decree that have provided information with regard to administrative cooperation. The date on which a beneficiary country has advised the Ministry is also included. The Ministry reserves the right to request that beneficiary countries update the information provided and the specimen impressions of the stamps used by responsible authorities, at any time. Accordingly, beneficiary countries must inform the Ministry as soon as possible if any changes or updates have been made to the information provided, in order to continue to benefit from the GSP scheme of Turkey. The Ministry reserves the right to suspend the preferential treatment applied to the goods of beneficiary countries due to a systematic failure in administrative cooperation provided by the relevant authority of a beneficiary country.

Beneficiary countries are responsible for the control of a certificate of origin (form A) and invoice declaration in due time (see article 32 of Decision No. 2014/7064 and appendix I of this handbook for the list of beneficiary countries).

F. Other provisions: Validity

Decision No. 2014/7064 has been implemented as of 1 January 2015.

ENDNOTES

- ¹ See articles 4 and 31 of Ministerial Decision No. 2014/7064 on the Determination of the Origin of Goods Benefiting from a Preferential Regime for the Purposes of the Generalized System of Preferences, published in Official Gazette No. 29222 on 31 December 2014. A copy of the Decision is provided in appendix II of this handbook.
 - ² See appendix II.
 - ³ Ibid.
 - ⁴ Brunei Darussalam is no longer a beneficiary under the GSP scheme of Turkey and may not benefit from cumulation.
 - ⁵ As of 1 January 2014, Malaysia is no longer a beneficiary under the GSP scheme of Turkey and may not benefit from cumulation.
 - ⁶ As of 1 January 2015, Thailand is no longer a beneficiary under the GSP scheme of Turkey and may not benefit from cumulation.
 - ⁷ As of 1 January 2015, Ecuador is no longer a beneficiary under the GSP scheme of Turkey and may not benefit from cumulation.
 - ⁸ As of 1 January 2014, the Bolivarian Republic of Venezuela is no longer a beneficiary under the GSP scheme of Turkey and may not benefit from cumulation.
 - ⁹ As of 1 January 2015, Maldives is no longer a beneficiary under the GSP scheme of Turkey and may not benefit from cumulation.
 - ¹⁰ As of 1 January 2014, Argentina, Brazil and Uruguay are no longer beneficiaries under the GSP scheme of Turkey and may not benefit from cumulation. Paraguay is currently the only beneficiary of Mercosur under the GSP scheme of Turkey and its cumulation possibilities are therefore de facto limited.
 - ¹¹ As of December 2015, no undertaking by a secretariat of a regional group concerned or another competent joint body representing all the members of a group has been notified to the Ministry of Customs and Trade. The cumulation possibilities referred to in article 16 are therefore de facto inoperative.
 - ¹² See appendix II.
 - ¹³ Ibid.
 - ¹⁴ See annex 4 of appendix II.
 - ¹⁵ See annex 5 of appendix II.
 - ¹⁶ See annex 7 of appendix II.
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Appendix 1

LIST OF ELIGIBLE AND BENEFICIARY COUNTRIES OF TURKEY'S GSP SCHEME



LIST OF ELIGIBLE AND BENEFICIARY COUNTRIES OF TURKEY'S GSP SCHEME as of 1 January 2016

How to read the table:

Countries for which preferences have been granted for 2016 are indicated by bold fonts in grey rows.

E(GSP): **Eligible** country that could benefit from **general GSP** regime

B(GSP): **Beneficiary** country of **general GSP** regime

E(GSP+): **Eligible** country that could benefit from **GSP+** regime

B(GSP+): **Beneficiary** country of **GSP+** regime

E(EBA): **Eligible** country that could benefit from **EBA** initiative

B(EBA): **Beneficiary** country of **EBA** initiative

TURKEY'S GSP SCHEME AND BENEFICIARY COUNTRIES					
	REGIME/SCHEME DECISION:	DECISION No: 1995/7606 + DECREE No: 2016/1			
	Rules of Origin:	DECISION No: 2014/7064			
	Decision No. 1995/7606 (Import Regime Decree)	Changes in Decision No. 1995/7606			
		No. 2013/5725	NO. 2014/7098	NO. 2015/8306	
ISO CODE	Eligible countries	Date of Application			Sectors Excluded
		1.1.2014	1.1.2015	1.1.2016	
AE	United Arab Emirates	--	--	--	
AF	Afghanistan	B(EBA)	B(EBA)	B(EBA)	
AG	Antigua and Barbuda	--	--	--	
AL	Albania	--	--	--	
AM	Armenia	--	--	--	
AO	Angola	E(EBA)	E(EBA)	E(EBA)	
AR	Argentina	--	--	--	
AZ	Azerbaijan	B(GSP)	--	--	
BA	Bosnia and Herzegovina	--	--	--	
BB	Barbados	--	--	--	
BD	Bangladesh	B(EBA)	B(EBA)	B(EBA)	
BF	Burkina Faso	E(EBA)	E(EBA)	E(EBA)	
BH	Bahrain	--	--	--	
BI	Burundi	E(EBA)	E(EBA)	E(EBA)	
BJ	Benin	E(EBA)	E(EBA)	E(EBA)	

TURKEY'S GSP SCHEME AND BENEFICIARY COUNTRIES					
	REGIME/SCHEME DECISION:	DECISION No: 1995/7606 + DECREE No: 2016/1			
	Rules of Origin:	DECISION No: 2014/7064			
	Decision No. 1995/7606 (Import Regime Decree)	Changes in Decision No. 1995/7606			
		No. 2013/5725	NO. 2014/7098	NO. 2015/8306	
ISO CODE	Eligible countries	Date of Application			Sectors Excluded
		1.1.2014	1.1.2015	1.1.2016	
BN	Brunei Darussalam	--	--	--	
BO	Bolivia	B(GSP+)	B(GSP+)	B(GSP+)	
BR	Brazil	--	--	--	
BS	Bahamas	--	--	--	
BT	Bhutan	E(EBA)	B(EBA)	B(EBA)	
BW	Botswana	--	E(GSP)	--	
BY	Belarus	--	--	--	
BZ	Belize	--	--	--	
CD	Congo, Democratic Republic of	E(EBA)	E(EBA)	E(EBA)	
CF	Central African Republic	E(EBA)	E(EBA)	E(EBA)	
CG	Congo	E(GSP)	E(GSP)	E(GSP)	
CI	Côte d'Ivoire	--	E(GSP)	E(GSP)	
CK	Cook Islands	E(GSP)	E(GSP)	E(GSP)	
CL	Chile	--	--	--	
CM	Cameroon	--	E (GSP)	E(GSP)	
CN	China, People's Republic of	B(GSP)	--	--	
CO	Colombia	B(GSP)	B(GSP)	--(1)	
CR	Costa Rica	B(GSP)	B(GSP)	--(1)	
CU	Cuba	--	--	--	
CV	Cape Verde	B(GSP+)	B(GSP+)	B(GSP+)	
DJ	Djibouti	E(EBA)	E(EBA)	E(EBA)	
DM	Dominica	--	--	--	
DO	Dominican Republic	--	--	--	
DZ	Algeria	--	--	--	
EC	Ecuador	B(GSP+)	--	--	

TURKEY'S GSP SCHEME AND BENEFICIARY COUNTRIES					
	REGIME/SCHEME DECISION:	DECISION No: 1995/7606 + DECREE No: 2016/1			
	Rules of Origin:	DECISION No: 2014/7064			
	Decision No. 1995/7606 (Import Regime Decree)	Changes in Decision No. 1995/7606			
		No. 2013/5725	NO. 2014/7098	NO. 2015/8306	
ISO CODE	Eligible countries	Date of Application			Sectors Excluded
		1.1.2014	1.1.2015	1.1.2016	
EG	Egypt	--	--	--	
ER	Eritrea	B(EBA)	B(EBA)	B(EBA)	
ET	Ethiopia	B(EBA)	B(EBA)	B(EBA)	
FJ	Fiji	--	B(GSP)	B(GSP)	
FM	Micronesia, Federated States of	E(GSP)	E(GSP)	E(GSP)	
GA	Gabon	--	--	--	
GD	Grenada	--	--	--	
GE	Georgia	B(GSP+)	B(GSP+)	B(GSP+)	
GH	Ghana	--	E(GSP)	E(GSP)	
GM	Gambia	B(EBA)	B(EBA)	B(EBA)	
GN	Guinea	B(EBA)	B(EBA)	B(EBA)	
GQ	Equatorial Guinea	E(EBA)	E(EBA)	E(EBA)	
GT	Guatemala	B(GSP+)	B(GSP+)	--(1)	
GW	Guinea-Bissau	E(EBA)	E(EBA)	E(EBA)	
GY	Guyana	--	--	--	
HK	Hong Kong	--	--	--	
HN	Honduras	B(GSP)	B(GSP)	--(1)	
HT	Haiti	E(EBA)	E(EBA)	E(EBA)	
ID	Indonesia	B(GSP)	B(GSP)	B(GSP)	S-1a, S-3, S-6b, S-11b, S-12a, S-16b
IN	India	B(GSP)	B(GSP)	B(GSP)	S-5, S-6a, S-6b, S-8a, S-11a, S-17b
IQ	Iraq	B(GSP)	B(GSP)	B(GSP)	--
IR	Iran	B(GSP)(1)	--	--	
JM	Jamaica	--	--	--	
JO	Jordan	--	--	--	

TURKEY'S GSP SCHEME AND BENEFICIARY COUNTRIES					
	REGIME/SCHEME DECISION:	DECISION No: 1995/7606 + DECREE No: 2016/1			
	Rules of Origin:	DECISION No: 2014/7064			
	Decision No. 1995/7606 (Import Regime Decree)	Changes in Decision No. 1995/7606			
		No. 2013/5725	NO. 2014/7098	NO. 2015/8306	
ISO CODE	Eligible countries	Date of Application			Sectors Excluded
		1.1.2014	1.1.2015	1.1.2016	
KE	Kenya	--	E(GSP)	E(GSP)	
KG	Kyrgyz Republic	B(GSP)	B(GSP)	B(GSP)	
KH	Cambodia	B(EBA)	B(EBA)	B(EBA)	
KI	Kiribati	E(EBA)	E(EBA)	E(EBA)	
KM	Comoros	E(EBA)	E(EBA)	E(EBA)	
KN	St Kitts and Nevis	--	--	--	
KW	Kuwait	--	--	--	
KZ	Kazakhstan	--	--	--	
LA	Lao People's DR	B(EBA)	B(EBA)	B(EBA)	
LB	Lebanon	--	--	--	
LC	St Lucia	--	--	--	
LK	Sri Lanka	B(GSP)	B(GSP)	B(GSP)	
LR	Liberia	E(EBA)	E(EBA)	E(EBA)	
LS	Lesotho	E(EBA)	E(EBA)	E(EBA)	
LY	Libyan Arab Jamahiriya	--	--	--	
MA	Morocco	--	--	--	
MD	Moldova, Republic of	B(GSP+)	B(GSP+)	--(1)	
ME	Montenegro	--	--	--	
MG	Madagascar	E(EBA)	B(EBA)	B(EBA)	
MH	Marshall Islands	E(GSP)	E(GSP)	E(GSP)	
MK	FYR of Macedonia	--	--	--	
ML	Mali	E(EBA)	E(EBA)	E(EBA)	
MM	Myanmar/Burma	E(EBA)	E(EBA)	E(EBA)	
MN	Mongolia	B(GSP+)	B(GSP+)	B(GSP+)	
MO	Macao	E(GSP)	--	--	

TURKEY'S GSP SCHEME AND BENEFICIARY COUNTRIES					
	REGIME/SCHEME DECISION:	DECISION No: 1995/7606 + DECREE No: 2016/1			
	Rules of Origin:	DECISION No: 2014/7064			
	Decision No. 1995/7606 (Import Regime Decree)	Changes in Decision No. 1995/7606			
		No. 2013/5725	NO. 2014/7098	NO. 2015/8306	
ISO CODE	Eligible countries	Date of Application			Sectors Excluded
		1.1.2014	1.1.2015	1.1.2016	
MR	Mauritania	E(EBA)	E(EBA)	E(EBA)	
MU	Mauritius	--	--	--	
MV	Maldives	B(GSP)	---	--	
MW	Malawi	E(EBA)	--	E(EBA)	
MX	Mexico	--	--	--	
MY	Malaysia	--	--	--	
MZ	Mozambique	E(EBA)	E(EBA)	B(EBA)(3)	
NA	Namibia	--	E(GSP)	--	
NE	Niger	E(EBA)	E(EBA)	E(EBA)	
NG	Nigeria	B(GSP)	B(GSP)	B(GSP)	S-8a
NI	Nicaragua	B(GSP)	B(GSP)	--(1)	
NP	Nepal	E(EBA)	E(EBA)(2)	E(EBA)	
NR	Nauru	E(GSP)	E(GSP)	E(GSP)	
NU	Niue	E(GSP)	E(GSP)	E(GSP)	
OM	Oman	--	--	--	
PA	Panama	E(GSP+)	E(GSP+)	--	
PE	Peru	E(GSP+)	E(GSP+)	--	
PG	Papua New Guinea	--	--	--	
PH	Philippines	B(GSP)	B(GSP)	B(GSP)	
PK	Pakistan	B(GSP)	B(GSP)	B(GSP)	
PW	Palau	--	--	--	
PY	Paraguay	B(GSP+)	B(GSP+)	B(GSP+)	
QA	Qatar	--	--	--	
RU	Russian Federation	--	--	--	
RW	Rwanda	E(EBA)	E(EBA)	E(EBA)	

TURKEY'S GSP SCHEME AND BENEFICIARY COUNTRIES					
	REGIME/SCHEME DECISION:	DECISION No: 1995/7606 + DECREE No: 2016/1			
	Rules of Origin:	DECISION No: 2014/7064			
	Decision No. 1995/7606 (Import Regime Decree)	Changes in Decision No. 1995/7606			
		No. 2013/5725	NO. 2014/7098	NO. 2015/8306	
ISO CODE	Eligible countries	Date of Application			Sectors Excluded
		1.1.2014	1.1.2015	1.1.2016	
SA	Saudi Arabia	--	--	--	
SB	Solomon Islands	E(EBA)	E(EBA)	E(EBA)	
SC	Seychelles	--	--	--	
SD	Sudan	B(EBA)	B(EBA)	B(EBA)	
SL	Sierra Leone	E(EBA)	E(EBA)	E(EBA)	
SN	Senegal	B(EBA)	B(EBA)	B(EBA)	
SO	Somalia	E(EBA)	E(EBA)	E(EBA)	
SR	Suriname	--	--	--	
SS	South Sudan	E(EBA)	E(EBA)	E(EBA)	
ST	São Tomé and Príncipe	E(EBA)	E(EBA)	E(EBA)	
SV	El Salvador	B(GSP+)	B(GSP+)	--(1)	
SY	Syrian Arab Republic	--	--	--	
SZ	Swaziland	--	B(GSP)	B(GSP)	
TD	Chad	E(EBA)	E(EBA)	E(EBA)	
TG	Togo	E(EBA)	E(EBA)	E(EBA)	
TH	Thailand	B(GSP)	--	--	
TJ	Tajikistan	B(GSP)	B(GSP)	B(GSP)	
TL	Timor-Leste	E(EBA)	E(EBA)	E(EBA)	
TM	Turkmenistan	B(GSP)	B(GSP)	--(1)	
TN	Tunisia	--	--	--	
TO	Tonga	E(GSP)	E(GSP)	E(GSP)	
TT	Trinidad and Tobago	--	--	--	
TV	Tuvalu	E(EBA)	E(EBA)	E(EBA)	
TZ	Tanzania	E(EBA)	E(EBA)	E(EBA)	
UA	Ukraine	B(GSP)	B(GSP)	B(GSP)	S-17a

TURKEY'S GSP SCHEME AND BENEFICIARY COUNTRIES					
	REGIME/SCHEME DECISION:	DECISION No: 1995/7606 + DECREE No: 2016/1			
	Rules of Origin:	DECISION No: 2014/7064			
	Decision No. 1995/7606 (Import Regime Decree)	Changes in Decision No. 1995/7606			
		No. 2013/5725	NO. 2014/7098	NO. 2015/8306	
ISO CODE	Eligible countries	Date of Application			Sectors Excluded
		1.1.2014	1.1.2015	1.1.2016	
UG	Uganda	E(EBA)	E(EBA)	E(EBA)	
UY	Uruguay	--	--	--	
UZ	Uzbekistan	B(GSP)	B(GSP)	B(GSP)	
VC	St Vincent and the Grenadines	--	--	--	
VE	Venezuela	--	--	--	
VN	Vietnam	B(GSP)	B(GSP)	B(GSP)	
VU	Vanuatu	B(EBA)	B(EBA)	B(EBA)	
WS	Samoa	B(EBA)	B(EBA)	B(EBA)	
XK	Kosovo	--	--	--	
XS	Serbia	--	--	--	
YE	Yemen	E(EBA)	E(EBA)	E(EBA)	
ZA	South Africa	--	--	--	
ZM	Zambia	E(EBA)	E(EBA)	E(EBA)	
ZW	Zimbabwe	--	--	--	

⁽¹⁾ Countries which are removed by 1/1/2016 from the Annex III of Import Regime Decree No. 2015/8306 which shows eligible countries:

- Colombia
- Costa Rica
- Guatemala
- Honduras
- Moldova
- Nicaragua
- El Salvador
- Turkmenistan

⁽²⁾ Nepal shall be deemed as beneficiary country since 27.7.2015

⁽³⁾ Mozambique shall be deemed as beneficiary country since 22.3.2016

Appendix 2

**MINISTERIAL DECISION NO. 2014/7064
ON DETERMINATION OF ORIGIN OF GOODS BENEFITING FROM
PREFERENTIAL REGIME FOR THE PURPOSES OF THE
GENERALISED SYSTEM OF PREFERENCES**



MINISTERIAL DECISION NO. 2014/7064**on Determination of Origin of Goods Benefiting from Preferential Regime for the Purposes of the Generalised System of Preferences**

(Published in the Official Gazette of the Republic of Turkey on 31st December 2014, No: 29222)

CHAPTER I**Purpose, Scope and Definitions****Purpose and Scope**

Article 1 – (1) This Decision shall regulate the rules and principles on determining the origin of goods benefiting from the preferential regime at importation and the methods of administrative cooperation related thereto, for the purposes of Generalised Tariff Preferences, according to Article 22(b) of Customs Law no. 4458.

Harmonization with the EU Legislation

Article 2 – (1) This Decision is prepared within the context of harmonization with the EU legislation and taking into consideration the Commission Regulation (EU) No 1063/2010 of 18 November 2010 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

Definitions

Article 3 – (1) For the purposes of this Decision, the following definitions will apply:

a) Cumulation with Norway, Switzerland or Turkey: The system that allows products which originate in Norway, Switzerland or Turkey to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country and imported into Turkey,

b) Fungible materials: Materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product,

c) Ministry: Ministry of Customs and Trade,

c) Regional Group: The group of countries between which regional cumulation applies,

d) Regional cumulation: The system whereby products which according to this Decision originate in a country which is a member of a regional group are considered as materials originating in another country of the same regional group, or a country of another regional group where cumulation between groups is possible, when further processed or incorporated in a product manufactured there,

e) Goods: Both materials and products,

f) EUR.1 Movement Certificate: The proof of origin, a specimen of which appears in Annex 7, issued properly by the customs authorities or made out by institutions authorised by those authorities and then endorsed by the customs authorities in order to for products originating in Turkey to benefit from the provisions of cumulation for the purposes of the Generalised System of Preferences,

g) Ex-works price: The price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out (The price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported. Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex- works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported.),

ğ) Chapters, headings and sub-headings: The chapters, the headings and sub-headings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council.

h) Invoice declaration: The declaration, the text of which appears in Annex 5, made out properly by the exporter on an invoice, a delivery note or any other commercial document,

i) Beneficiary country: A country listed in Annex 3 of Import Regime Decision and granted preferential treatment for the purposes of the Generalised System of Preferences,

i) The certificate of Origin Form A: The proof of origin, a specimen of which appears in Annex 4, issued properly by the customs authorities or other competent governmental authorities in order for originating products to benefit from the preferential regime for the purposes of the Generalised System of Preferences at their importation to Turkey;

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

k) Material: Any ingredient, raw material, component or part, etc., used in the manufacture of the product,

l) Value of the materials: the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the beneficiary country.

m) Custom value: The value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation)

n) Exporter: The person exporting the goods to Turkey or to a beneficiary country who is able to prove the origin of the goods, whether or not he is the manufacturer and whether or not he himself carries out the export formalities;

o) Bilateral cumulation: A system that allows products which according to this Decision originate in Turkey, to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country,

ö) Manufacture: Any kind of working or processing including assembly,

p) Proof of origin: The Certificate of Origin of Form A, EUR.1 Movement Certificate or invoice Declaration,

r) Value of originating materials: Where the value of the originating materials used needs to be established, the method specified in point (j) for the determination of non-originating materials shall be applied mutatis mutandis,

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

ş) Net weight: The weight of the goods themselves without packing materials and packing containers of any kind,

t) Consignment: Products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice,

u) Classified: The classification of a product or material under a particular heading or sub-heading of the Harmonized System,

ü) Product: The product being manufactured, even if it is intended for later use in another manufacturing operation.

(2) For the purpose of point (g) of paragraph 1, even if the last working or processing has been subcontracted to a manufacturer, the term “manufacturer” shall refer to the enterprise that has employed the subcontractor.

CHAPTER II General Provisions

General Obligations for Beneficiary Countries

Article 4- (1) Beneficiary countries shall comply or ensure compliance with the;

- a) The rules on the origin of the products being exported, laid down in this Decision,
- b) The rules for completion and issue of Certificates of Origin Form A, a specimen of which is set out in Annex 4,
- c) The provisions for the use of invoice declarations, a specimen of which is set out in Annex 5,
- ç) The provisions concerning methods of administrative cooperation referred to in Section 5,
- d) The provisions concerning granting of derogations referred to in Article 19.

(2) The cooperation referred to in point (ç) of paragraph 1 includes;

- a) providing all necessary support in the event of a request by the Ministry for the monitoring of the proper management of the scheme in the country concerned, including verification visits on the spot by the Ministry,
- b) without prejudice to Articles 31 and 32, verifying the originating status of products and the compliance with the other conditions laid down in this Decision, including visits on the spot, where requested by the Ministry in the context of origin investigations.

(3) Where, in a beneficiary country, a competent authority for issuing Certificates of Origin Form A is designated, documentary proofs of origin are verified, and Certificates of Origin Form A for exports are issued, that beneficiary country shall be considered to have accepted the conditions laid down in paragraph 1.

(4) Products which obtained originating status within the context of this Decision, shall benefit from preferential treatment on condition that they were imported on or after the date referred to in the list in Article 31.

(5) When a new country is included into the list of the countries which could benefit from the preferential treatment granted within the framework of Generalized System of Preferences referred to in Import Regime Decision, goods originating in that country shall benefit from the preferential regime on the condition that those goods are exported from the beneficiary country on or after the date the necessary amendment concerning Import Regime Decision is published in the Official Gazette.

(6) A proof of origin shall be valid for 10 months from the date of issue in the exporting country and shall be submitted within the said period to the customs authorities of the importing country.

CHAPTER III

SECTION I

Definition of the concept of originating product

Rules of Origin

Article 5 - For the purposes of this Decision, the following products shall be considered as originating in Turkey or a beneficiary country:

- a) products wholly obtained in Turkey or a beneficiary country within the meaning of Article 6,
- b) products obtained in Turkey or a beneficiary country incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing within the meaning of Article 7.

Wholly Obtained Products

Article 6 – (1) The following products shall be considered as wholly obtained in Turkey or in a beneficiary country:

- a) mineral products extracted from its soil or from its seabed,
- b) plants and vegetable products grown or harvested in Turkey or in a beneficiary country,
- c) live animals born and raised in Turkey or in a beneficiary country,
- c) products from live animals raised in Turkey or in a beneficiary country,
- d) products from slaughtered animals born and raised in Turkey or in a beneficiary country,
- e) products obtained by hunting or fishing conducted in Turkey or in a beneficiary country,
- f) products of aquaculture where the fish, crustaceans and molluscs are born and raised in Turkey or in a beneficiary country,
- g) products of sea fishing and other products taken from the sea outside territorial waters of Turkey or a beneficiary country by its vessels,
- ğ) products made on board its factory ships exclusively from the products referred to in point (h),
- h) used articles collected in Turkey or in a beneficiary country fit only for the recovery of raw materials,
- i) waste and scrap resulting from manufacturing operations conducted in Turkey or in a beneficiary country
- i) products extracted from the seabed or below the seabed which is situated outside its territorial sea but where it has exclusive exploitation rights,
- j) goods produced exclusively from products specified in points (a) to (i),

(2) The terms “its vessels” and “its factory ships” in paragraph 1(g) and (ğ) shall apply only to vessels and factory ships which meet each of the following requirements:

- a) they are registered in Turkey or in a beneficiary country,
- b) they sail under the flag of the Turkey or of a beneficiary country,
- c) they are at least 50 % owned by nationals of Turkey or of the beneficiary country or they are owned by companies which have their head office and their main place of business in Turkey or in a beneficiary country, and which are at least 50 % owned by Turkey or the beneficiary country or public entities or nationals of Turkey and the beneficiary country.

(3) The conditions of paragraph 2 may each be fulfilled in different beneficiary countries insofar as all the beneficiary countries benefit from regional cumulation in accordance with Article 16(1) and (5). In this case, the products shall be deemed to have the origin of the beneficiary country under which flag the vessel or factory ship sails in accordance with point (b) of paragraph 2.

(4) The third paragraph shall apply only provided that the provisions of Article 16(2)(b) and (c) have been fulfilled.

Sufficiently Worked or Processed Products

Article 7 – (1) Without prejudice to paragraph 3, 4 and 5 of this Article and Article 9, products which are not wholly obtained in the beneficiary country within the meaning of Article 6 shall be considered to originate there provided that the conditions laid down in Annex 2 for the goods concerned are fulfilled.

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

(3) By way of derogation from paragraph 1 and 2 and subject to paragraphs 4 and 5 of this Article, non-originating materials which, according to the conditions set out in the list in Annex 2 are not to be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:

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

b) 15 % of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 6 and 7 of Part I of Annex 1, shall apply.

(4) Paragraph 3 shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex 2.

(5) Provisions related to derogations laid down in Articles 3 and 4 shall not apply to products wholly obtained in a beneficiary country within the meaning of Article 6. However, without prejudice to Article 9 and 10(2), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Annex 2 for that product requires that such materials be wholly obtained.

Calculations for non-originating Materials

Article 8- (1) The determination of whether the requirements of Article 7⁽¹⁾ are met, shall be carried out for each product.

(2) Where the relevant rule is based on compliance with a maximum content of non-originating materials, in order to take into account fluctuations in costs and currency rates, the value of the non-originating materials may be calculated on an average basis as set out in paragraph 3.

(3) In the case referred to in paragraph 2, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year.

(4) Where figures for a complete fiscal year are not available, the reference period shall not be less than three months.

(5) The fiscal year referred to in paragraphs 3 and 4 means the official fiscal year as defined in the country of export.

(6) Exporters having opted for calculations on an average basis shall consistently apply such a method;

a) during the year following the fiscal year of reference

or

b) where shorter than 1 year is used as reference period as defined in paragraph 4, during the fiscal year following the reference period used.

The exporters may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.

(7) For the purpose of calculating whether or not the maximum content of non-originating materials is exceeded, the averages referred to in paragraph 2 shall be used as the ex-works price and the value of non-originating materials respectively.

Insufficient Working or Processing

Article 9 - Without prejudice to paragraph 3 of this Article, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 7 are satisfied:

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

b) Breaking-up and assembly of packages;

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

ç) Ironing or pressing of textiles and textile articles;

d) Simple painting and polishing operations;

e) Husking and partial or total milling of rice; polishing and glazing of cereals and rice

f) Operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;

g) Peeling, stoning and shelling, of fruits, nuts and vegetables;

ğ) Sharpening, simple grinding or simple cutting;

h) Sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);

ı) Simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

i) Affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

j) Simple mixing of products, whether or not of different kinds; mixing of sugar with any material;

k) Simple addition of water or dilution or dehydration or denaturation of products;

l) Simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

m) A combination of two or more of the operations specified in points (a) to (l);

n) Slaughter of animals.

(2) For the purposes of paragraph 1, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance.

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

SECTION II

Unit of Qualification, Accessories, Spare Parts, Tools, Sets and Neutral Elements

Unit of Qualification

Article 10 – (1) The unit of qualification for the application of the provisions of this Decision shall be the particular product which is considered as the basic unit when determining classification using the Nomenclature of the Harmonised System.

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

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

Accessories, Spare Parts and Tools

Article 11 – (1) Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Sets

Article 12 – (1) Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all the component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

Neutral Elements

Article 13 - In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- a) energy and fuel;
- b) plant and equipment;
- c) machines and tools;
- c) goods which do not enter and which are not intended to enter into the final composition of the product.

CHAPTER IV

SECTION I

Cumulation

Bilateral Cumulation

Article 14- (1) Materials originating in Turkey shall be considered as materials originating in a beneficiary country when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond the operations referred to in Article 9.

Cumulation with Norway, Switzerland and the European Union

Article 15- (1) In so far as European Union (EU), Norway and Switzerland grant generalised tariff preferences to products originating in the beneficiary countries and apply a definition of the concept of origin corresponding to that set out in this Decision, products originating in the Republic of Turkey, EU, Switzerland or Norway which are subject in a beneficiary country to working or processing going beyond that described in Article 9 shall be considered as originating in that beneficiary country.

(2) The provisions of the first paragraph shall apply provided that;

- The European Union, Switzerland and Norway, by reciprocity, grant same treatment to the products originating in the beneficiary countries which incorporate materials originating in Turkey and,

- Turkey, the European Union, Switzerland and Norway undertake to provide each other with the necessary support in matters of administrative cooperation.

(3) The provisions of the first paragraph shall not apply to products falling within Chapters 1 to 24 of the Harmonised System.

(4) The dates when the provisions of this Article take effect shall be announced by the Ministry in the Official Gazette.

Regional Cumulation

Article 16 (1) – Regional cumulation shall apply to four separate regional groups of beneficiary countries:

a) Group 1: Brunei - Darussalam, Cambodia, Indonesia, Laos, Malaysia, Philippines, Thailand, Vietnam, Myanmar/Burma.

b) Group 2: Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela.

c) Group 3: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka.

ç) Group 4: Argentine, Brazil, Paraguay, Uruguay

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

a) For the purpose of regional cumulation between the countries of a regional group the rules of origin laid down in this Decision apply; (Where the rule conferring originating status laid down in Annex 2 is different from the rule applicable for conferring originating status in trade between the countries involved in the cumulation,

b) Each country in the regional group have undertaken to comply and ensure compliance with the provisions of this Decision and to provide the administrative cooperation for correct issue of Certificate of Origin of Form A and for subsequent verification of these certificates and invoice declarations with regard to Turkey and between themselves.

c) This undertaking has been notified to Turkey through diplomatic channels.

(3) The materials listed in Annex 3 shall be excluded from the regional cumulation provided for in paragraph 2 in the case where the tariff preference applicable in Turkey is not the same for all the countries involved in the cumulation; and the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to Turkey.

(4) a) Regional cumulation between countries in the same regional group shall apply only under the condition that the working or processing carried out in the beneficiary country where the materials are further processed or incorporated goes beyond the operations described in Article 9(1) and, in the case of textile products, also beyond the operations set out in Annex 6.

b) Where the condition laid down in the subparagraph (a) is not fulfilled, the products shall have as country of origin the country of the regional group which accounts for the highest share of the customs value of the materials used originating in countries of the regional group.

c) Where the country of origin is determined pursuant to the sub-paragraph (b), that country shall be stated as country of origin on Certificate of Origin of Form A issued by the competent authorities of the beneficiary country according to the provisions of Article 23, or, on the invoice declaration made out by the exporter.

(5) At the request of the authorities of a Group 1 or Group 3 beneficiary country, regional cumulation be-

tween countries of those groups may be granted by the Ministry taking into account all the elements related to the cumulation deemed relevant, including the materials to be cumulated provided that,

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

b) by submitting all relevant information and documents that the conditions laid down in this paragraph are met, the countries to be involved in such regional cumulation have jointly undertaken:

1) to comply or ensure compliance with this Decision, and

2) to provide the administrative cooperation necessary for correct issue of Certificate of Origin of Form A and for subsequent verification of these certificates and invoice declarations.

(6) a) Where goods manufactured in a beneficiary country of Group I or Group III using materials originating in a country belonging to the other group are imported, the origin of those goods shall be determined as follows:

1) Materials originating in a country of one regional group shall be considered as materials originating in a country of the other regional group when incorporated in a product obtained there, provided that the working or processing carried out in the latter beneficiary country goes beyond the operations described in Article 9(1) and, in the case of textile products, also beyond the operations set out in Annex 6.

2) Where the condition laid down in point (1) is not fulfilled, the products shall have as country of origin the country participating in the cumulation which accounts for the highest share of the customs value of the materials used originating in countries participating in the cumulation.

b) Where the country of origin is determined pursuant to point (2) of the sub-paragraph (a), the country which accounts for the highest share of the customs value among the countries participating in the cumulation shall be stated as country of origin on Certificate of Origin of Form A issued by the competent authorities of the beneficiary country according to the provisions of Article 23, or, on the invoice declaration made out by the exporter.

(7) a) At the request of beneficiary country's authorities, extended cumulation between a beneficiary country and a country with which Turkey has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, may be granted by the Ministry, provided that;

1) Each country in the regional group have undertaken to comply and ensure compliance with the provisions of this Decision and to provide the administrative cooperation for correct issue of Certificate of Origin of Form A and for subsequent verification of these certificates and invoice declarations with regard to Turkey and between themselves.

2) The undertaking referred to in point (1) has been notified to Turkey by the beneficiary country concerned and

3) The request shall contain a list of the materials concerned by the cumulation and all information and documents, proving that the conditions laid down in this paragraph are met, are submitted.

Where the materials concerned change, another request shall be submitted. b) In cases referred to in point (a), the administrative cooperation among the countries involved in the cumulation shall be applied in accordance with the provisions of Free Trade Agreement between Turkey and the country having a Free Trade Agreement in force with Turkey.

c) Goods falling within Chapters 1 to 24 of the Harmonized System shall be excluded from the possibility of extended cumulation laid down in point (a).

(8) a) In cases of extended cumulation referred to in paragraph 7, the origin of the materials used and the documentary proof of origin applicable shall be determined in accordance with the rules laid down in the relevant free-trade agreement. The origin of the products to be imported to Turkey shall be determined in accordance with the rules of origin laid down in this Decision.

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

(9) The Ministry will publish the date on which the cumulation provided in this Article takes effect, the countries involved in that cumulation and the list of materials in relation to which the cumulation applies.

(10) Where bilateral cumulation or cumulation with the EU, Norway or Switzerland is used in combination with regional cumulation, the product obtained shall acquire the origin of one of the countries of the regional group concerned, determined in accordance with the sub-paragraphs (a) and (b) of paragraph 4.

(11) The Ministry will publish a notice in the Official Gazette when the conditions laid down in paragraphs 2, 5 and 7 are met. Before such notice, the provisions of this Article shall not be applied.

Cumulation between the Beneficiary Countries

Article 17- (1) The provisions of Articles 1, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, 20 and 21 shall apply mutadis mutandis to exports of originating goods from Turkey to a beneficiary country for the purposes of bilateral cumulation as provided for in Article 14 and exports of originating goods from one beneficiary country to another for the purposes of regional cumulation as provided for in Article 16.

Accounting Segregation

Article 18- (1) If originating and non-originating fungible materials are used in the working or processing of a product, the customs administration may, at the written request of persons concerned, authorise the management of materials in Turkey using the accounting segregation method for the purpose of subsequent export to a beneficiary country within the framework of bilateral cumulation, without keeping the materials on separate stocks.

(2) The customs administration, may make the granting of authorisation referred to in paragraph 1 subject to any conditions they deem appropriate. The authorisation shall be granted only if by use of the accounting segregation method, it can be ensured that, at any time, the number of products obtained which could be considered as “originating in Turkey” is the same as the number that would have been obtained by using a method of physical segregation of the stocks. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles.

(3) The person authorized for accounting segregation method shall make out invoice declaration for the quantity of products which may be considered as “originating in Turkey” or apply to authorized institutions and organizations for issue of EUR.1 Movement Certificate. At the request of Customs administration, the authorized person shall provide a statement of how the quantities have been determined.

(4) The customs administration shall monitor the use made of this authorization and may withdraw the authorization in cases where authorized person makes improper use of the authorisation in any manner whatsoever, or it fails to fulfil any of the other conditions laid down in this Decision.

(5) The Ministry shall specify the procedures for the use of account segregation method and for the authorization, withdrawal and the use of the authorization of this method.

SECTION II Derogations

Derogations

Article 19- (1) Beneficiary country may be granted, upon a request from a beneficiary country, a temporary derogation from the provisions of this Decision where:

a) internal or external factors temporarily deprive it of the ability to comply with the rules for the acquisition of origin provided for in Article 5 where it could do so previously; or

b) it requires time to prepare itself to comply with the rules for the acquisition of origin provided for in Article 5.

(2) The temporary derogation shall be limited to the duration of the effects of the internal or external factors giving rise to it or the length of time needed for the beneficiary country to achieve compliance with the rules.

(3) A request for a derogation shall be made in writing. It shall state the reasons why a derogation is required and shall contain appropriate supporting documents.

(4) The decision taken as a consequence of the evaluation of the derogation request shall be communicated by diplomatic channels. The decision concerning requests accepted shall be published in the Official Gazette.

(5) When a derogation is granted, the beneficiary country concerned shall comply with any requirements laid down as to information to be provided to the Commission concerning the use of the derogation and the management of the quantities for which the derogation is granted.

(6) Where use is made of a derogation, the following phrase must appear in box 4 of the certificate of origin Form A, or on the invoice declaration laid down in Article 24:

“İstisna – Karar No: .../...” , “Derogation - Regulation (TR) No .../...”

(7) The provisions of this Article shall apply to any prolongations.

SECTION III Territorial Requirements

Principle of Territoriality

Article 20- (1) The conditions set out in this Chapter for acquiring originating status shall be fulfilled in Turkey or in the beneficiary country concerned.

(2) If originating products exported from the beneficiary country to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:

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

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

Consignment of the products

Article 21- (1) The products declared for release for free circulation in Turkey shall be the same products as exported from the beneficiary country in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, prior to being declared for release for free circulation. Storage of products or consignments and splitting of consignments may take place where carried out under the responsibility of the exporter or of a subsequent holder of the goods and the products remain under customs supervision in the country(ies) of transit.

(2) Compliance with paragraph 1 shall be considered as 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.

(3) The provisions of this Article shall apply mutadis mutandis to the exports of originating goods from a beneficiary country to another beneficiary country, which exports final product to Turkey, for the purposes of cumulation as provided for in Article 14, 15 or 16.

CHAPTER V Proof of Origin of Products

Proofs of origin

Article 22- Products originating in the beneficiary country shall benefit from the Generalised System of Preferences on importation to Turkey, on submission of either:

a) a certificate of origin Form A issued in accordance with the provisions of Article 23, a specimen of which appears in Annex 4; or

b) in the cases specified in Article 24, a declaration, the text of which appears in Annex 5, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

(2) Within the meaning of Article 6, on exportation from Turkey to the beneficiary countries in order to benefit from bilateral cumulation for goods considered as originating in Turkey and fulfilling the other requirements of the Decision, evidence of the originating status of products shall be furnished by either:

a) the production of an EUR.1 Movement Certificate, a specimen of which is set out in Annex 7; or

b) the production of a declaration as referred to in Article 24.

For the purpose of application of this paragraph, procedures and principles regarding the exports of originating goods from Turkey to the beneficiary countries of Generalised System of Preferences shall be regulated by a Regulation.

Certificate of origin Form A

Article 23- (1) Certificates of origin Form A, a model of which is set out in Annex 4, shall be issued on written application from the exporter or its authorised representative, together with any other appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A.

(2) The certificate shall be made available to the exporter as soon as the export has taken place or is ensured.

However, a certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates, if:

a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or b) it is demonstrated to the satisfaction of the competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.

(3) The competent governmental authorities may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a certificate of origin Form A satisfying the provisions of this section was not issued when the products in question were exported. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement:

"SONRADAN VERİLMİŞTİR"

"ISSUED RETROSPECTIVELY"

"DÉLIVRÉ À POSTERIORI".

(4) In the event of the theft, loss or destruction of a certificate of origin Form A, the exporter may apply, to the competent governmental authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession. Box 4 of a duplicate Form A issued in this way must be endorsed with the word:

"İKİNCİ NÜSHADIR"

"DUPLICATE"

"DUBLICATA",

together with the date of issue and the serial number of the original certificate. The duplicate takes effect from the date of the original.

(5) For the purposes of verifying whether the product for which a certificate of origin Form A is requested complies with the relevant rules of origin, the competent governmental authorities shall be entitled to call for any documentary evidence or to carry out any check which they consider appropriate.

(6) Completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall bear the mention "Turkey". The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, as well as the signature of the exporter's authorised signatory to be entered in box 12, shall be handwritten.

(7) When cumulation under Articles 14, 15 or 16 applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the following:

- i. in the case of bilateral cumulation, on the proof of origin as referred to in paragraph 2 of Article 22,
- ii. in the case of cumulation with Norway, Switzerland or the European Union, on the proof of origin issued in accordance with the Generalised System of Preferences rules of origin of Norway, Switzerland or the European Union,
- iii. in the case of regional cumulation, on the certificate of origin Form A or an invoice declaration,
- iv. in the case of extended cumulation, on the proof of origin issued in accordance with the provisions of the relevant free- trade agreement between Turkey and the country concerned.

(8) In the cases referred to in the fifth paragraph, Box 4 of certificate of origin Form A shall, as the case may be, contain the indication:

"Türkiye kümülasyon", "Norveç kümülasyon", "İsviçre kümülasyon", "AB kümülasyon", "Bölgesel Kümülyasyon", "[...] ile genişletilmiş kümülasyon" "Turkey cumulation", "Norway cumulation", "Switzerland cumulation", "EU cumulation", "Regional Cumulation", "extended cumulation with [...]"

"Cumul Turquie", "Cumul Norvège", "Cumul Suisse", "Cumul UE", "cumul régional", "cumul étendu avec le pays [...]".

Invoice Declaration

Article 24 – (1) The invoice declaration may be made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and provided that the administrative cooperation referred to in Article 4 applies to this procedure. In the cases referred to in the second paragraph of Article 22, the invoice declaration may be made out by approved exporters of Turkey within the meaning of Article 34.

(2) The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned and relative documents proving the fulfilment of provisions of this Decision.

(3) An invoice declaration shall be made out by the exporter in either Turkish, French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 5. If the declaration is handwritten, it shall be written in ink in printed characters. Invoice declarations shall bear the original signature of the exporter in manuscript.

(4) The use of an invoice declaration shall be subject to the following conditions:

- a) one invoice declaration shall be made out for each consignment;
- b) if the goods contained in the consignment have already been subject to verification in the exporting

country by reference to the definition of “originating products”, the exporter may refer to that verification in the invoice declaration.

Submission of proofs of Origin

Article 25- (1) Proofs of origin shall be submitted to the customs authorities of the Turkey in accordance with customs legislation and other concerned legislation.

(2) Where proofs of origin required for the preferential treatment of goods can not be presented before or at the time of actual importation of the goods concerned and the goods are intended to be imported without delay by the importer, the preferential regime shall not be applied and the duties shall be calculated and definitely collected on the basis of autonomous duty rates. However, if the proofs of origin duly completed are submitted to the customs authority which fulfilled the procedures within the period of validity following the actual importation of this kind of goods, the difference between the duty amount calculated on the base of preferential rate and that calculated on the base of non-preferential shall be repaid to the operator, on condition that it is understood that the proofs of origin submitted relates to the goods imported by comparing with the customs declaration and its enclosures and that the period of validity of the proof of origin is not expired.

(3) Proofs of origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 4(6) may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been presented to customs before the said final date.

(4) In cases of belated presentation, in order to benefit from the preferential treatment, the goods have to be submitted before the final date of submission of the proof of origin and an application in writing has to be presented to the customs authorities in the said period by the importer or his authorized representative entitled to sign the customs declaration. The customs authority concerned shall inform the supervising regional headquarter on the issue. The latter shall examine the case and may extend the period of validity of the proof of origin maximum one month's time if it considers the existence of force majeure and extraordinary circumstances and agrees that the reasons justify such demand.

Importation by Instalments

Article 26- (1) Where, at the request of the importer and on the conditions laid down by the Ministry, dismantled or non-assembled products within the meaning of General rule 2(a) for the interpretation of the Harmonized System and falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products may be submitted to the customs authorities on importation of the first instalment.

Submission of a single proof of Origin

Article 27- (1) At the request of the importer and having regard to the conditions laid down by the Ministry, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or Turkey;
- c) are classified in the same code (eight digits) of the Combined Nomenclature;
- d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office of Turkey.

(2) This procedure shall be applicable for a period determined by the competent customs authorities.

Duplicate certificates of origin Form A

Article 28- (1) When originating products are placed under the control of a customs office of Turkey, it shall be possible to replace the original proof of origin by one or more certificates of origin Form A for the purpose of sending all or some of these products to European Union, Norway, or Switzerland.

(2) Replacement certificates of origin Form A shall be issued by the customs office under whose control the products are placed. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

(3) The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued. Box 4 shall contain the words:

“MÜFREZ BELGEDİR”,

“REPLACEMENT CERTIFICATE”,

“CERTIFICAT DE REMPLACEMENT”,

as well as the date of issue of the original certificate of origin and its serial number. The name of the re-exporter shall be given in box 1. The name of the final consignee may be given in box 2. All particulars of the re-exported products appearing on the original certificate shall be transferred to boxes 3 to 9 and references to the re-exporter's invoice shall be given in box 10.

(4) The customs authorities which issued the replacement certificate shall endorse box 11. The responsibility of the authorities shall be confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

(5) The customs office which is requested to perform the operation referred to in paragraph 1 shall note on the original certificate the weights, numbers and nature of the products forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years. A photocopy of the original certificate may be annexed to the replacement certificate.

(6) In the case of products which benefit from the tariff preferences under a derogation granted in accordance with Article 19, the procedure laid down in this Article shall apply only when such products are intended for the customs offices in customs territory of Turkey. Where the product concerned has acquired originating status through regional cumulation, a replacement certificate may only be made out for sending products to the European Union, Norway or Switzerland where these countries apply the same regional cumulation rules as Turkey.

Non commercial goods

Article 29- (1) Products sent as small packages from private person to private persons or forming part of travellers' personal luggage shall be admitted as originating without requiring the submission of proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of this Decision, and where there is no doubt as to the veracity of such a declaration.

(2) Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

(3) The total value of the products referred to in paragraph 2 shall not exceed EUR 500 in the case of small packages or EUR 1200 in the case of products forming part of travellers' personal luggage.

Discrepancies and formal errors

Article 30- (1) The discovery of slight discrepancies between the statements made in the certificate of origin Form A or in an invoice declaration, and those made in the documents submitted to the customs office for

the purpose of carrying out the formalities for importing the products shall not ipso facto render the certificate or declaration null and void if it is duly established that that document does correspond to the products submitted.

(2) Obvious formal errors on a certificate of origin Form A, a movement certificate EUR.1 or an invoice declaration shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

CHAPTER VI

Arrangements for Administrative Co-operation

Transmission of official seals and addresses

Article 31 – (1) The beneficiary countries shall inform the Ministry of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations.

(2) Beneficiary countries which have already provided the information required under the first paragraph shall be deemed to have been accepted the conditions established by provisions of Article 4.

(3) Ministry will publish, in the Official Journal of the Turkey, the list of countries or territories with the date on which a country or territory admitted as a beneficiary country, which referred to in Annex 3 of the Import Regime Decree, met the obligations set out in paragraph 1. The date on which criterions are deemed to have been met by beneficiary country shall also be specified in that list.

Subsequent verification

Article 32- (1) Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Decision.

(2) For the purpose of application of paragraph 1, the Ministry shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the Ministry decide to suspend the granting of the tariff preferences while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

(3) When a request for subsequent verification has been made by the Ministry, such verification shall be carried out and its results communicated to the Ministry within a maximum of six months or, in the case of requests sent to the European Union, Norway, or Switzerland for the purpose of verifying replacement proofs of origin made out in their territories on the basis of a certificate of origin Form A or an invoice declaration made out in a beneficiary country, within a maximum of eight months from the date on which the request was sent. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country or in Turkey.

(4) In the case of certificates of origin Form A issued according to provisions of Article 14, the reply shall include a copy (copies) of the movement certificate(s) EUR.1 issued according to provisions of Article 22 or, where necessary, of the corresponding invoice declaration(s).

(5) If, in cases of reasonable doubt, there is no reply within the six months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or

the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months from the date on which the second communication was sent, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting customs authority shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

(6) Where the verification procedure or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the customs authorities of Turkey, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, officer(s) authorised by the Ministry may participate in the inquiries.

(7) Provisions of Article 31 and 32 shall apply between the members of same regional groups of beneficiary countries where provisions of Article 16 applies.

Preservation of documents

Article 33- (1) For the purposes of the subsequent verification of certificates of origin Form A, the exporters shall keep all appropriate documents proving the originating status of the products concerned and the competent governmental authorities of the exporting beneficiary country shall keep copies of the certificates, as well as any export documents referring to them. These documents shall be kept for at least three years from the end of the year in which the certificate of origin Form A was issued.

CHAPTER VII Simplified Procedures

Approved Exporter

Article 34- (1) With the purpose of benefiting from bilateral cumulation within the meaning of Article 14, the Ministry may grant authorization of approved exporter to make out an invoice declaration a specimen of which is given in Annex 5, irrespective of the value of the products concerned; to natural and legal persons who,

- a) make frequent shipments of products originating in Turkey requiring the issue of EUR.1 Movement Certificate,
- b) offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Decision,
- c) have not made any serious and repeated offences against taxation and customs legislation,
- d) have records to allow the inspection of their activities by the customs authorities.

The Ministry shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration. The Ministry shall monitor the use of the authorisation by the approved exporter.

(2) The Ministry shall determine the procedures regarding the grant of the authorisation document for the implementation of simplified procedure and the monitoring of the use of the authorisation by the approved exporter.

(3) The authorisation may be provisionally suspended or revoked by the Ministry without prejudice to penal provisions where the approved exporter violates the provisions of this Decision or does not fulfil the conditions set forth in the authorisation or the conditions do no longer exist.

(4) An approved exporter shall not be required to sign invoice declarations provided that the approved exporter gives the customs authorities a written undertaking accepting full responsibility for any invoice declaration which identifies the approved exporter as if the approved exporter had signed it in manuscript.

CHAPTER VIII Final Provisions

Penalties

Article 35 – (1) Provisions of the Customs Law (no. 4458) of 27.10.1999 and Law on Fight Against Smuggling (no. 5607) of 21/3/2007 and other relevant legislation in force shall apply to the acts contrary of this Decision.

Miscellaneous

Article 36 – (1) Any hesitation and disagreement which may arise in the implementation of the provisions in this Decision shall be communicated to the Ministry by the agents responsible for carrying out the operations within this Decision, and shall be resolved by the Ministry.

(2) Relevant provisions of the Customs Law (no. 4458) and its implementing provisions shall apply to the matters not regulated in this Decision for the purposes of implementing the provisions of this Decision.

Repealed Provisions

Article 37- (1) The Decision on Determination of Origin of Goods Benefiting from Preferential Regime for the Purposes of the Generalised System of Preferences, which entered into force with the Ministerial Decree (no.2001/3485) of 22/12/2001 shall be repealed with the exception of its Provisional Article 1.

Entry into Force

Article 38 - (1) This Decision shall enter into force on 1/1/2015.

Execution

Article 39- (1) The Customs and Trade Minister shall execute the provisions of this Decision.

ANNEX 1

INTRODUCTORY NOTES FOR THE LIST IN ANNEX 2

Note 1

This Annex lays down the conditions pursuant to Article 7 of this Decree under which products shall be considered to originate in the beneficiary country concerned.

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 of GSP. However, for some products a less stringent rule shall apply for products originating in LDCs. In these cases, column 3 is split into two sub-columns, (a) and (b), with sub-column (a) showing the rule applicable to LDCs and sub-column (b) showing the rule applicable to all other beneficiary countries.

Note 3 – Examples of how to apply the rules

- 3.1. Article 7 of this Decree, 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 Turkey.
- 3.2. 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 sub-paragraph, 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;
 - (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
 - (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
 - (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
 - (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
 - (p)** in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

- 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.

⁽¹⁾ See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

⁽²⁾ See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

ANNEX 2

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

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (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
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

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)
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
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 there from (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
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: — from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and — in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
ex 1702	Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product
ex 1702	Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 1702
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)
		— the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product, in which — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Manufacture from materials of any heading, except that of the product, in which: — the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product, and — the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and— the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar (1) used does not exceed 40 % of the weight of the final product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product, in which: — the individual weight of sugar ⁽¹⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar ⁽¹⁾ and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: — Sauces and preparations therefore; mixed condiments and mixed seasonings — Mustard flour and meal and prepared mustard	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from materials of any heading
Chapter 22	Beverages, spirits and vinegar	Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which: — all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained, and — the individual weight of sugar (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 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

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)
2309	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which: — all the materials of Chapters 2 and 3 used are wholly obtained, and — the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, and — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30 % of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50 % of the total weight of materials of heading 2401 used
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽³⁾ <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽³⁾ <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽²⁾ <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	(a) Least developed countries (hereinafter LDCs") Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <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 2811	Sulphur trioxide	(a) LDCs Manufacture from sulphur dioxide <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 sulphur dioxide <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 2840	Sodium perborate	(a) LDCs Manufacture from disodium tetra borate pentahydrate <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 disodium tetra borate pentahydrate <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
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	

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
ex 2852	<p>— Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>— Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</p>	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product <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>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product <i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product <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> <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product <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 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 <i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
2905 43 2905 44 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	<p>(a) LDCs</p> <p>Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product <i>or</i></p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product <i>or</i></p>

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

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	<p>(a) LDCs</p> <p>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</p>	<p>(b) Other beneficiary countries</p> <p>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</p>
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><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 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><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 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><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 3803	Refined tall oil	<p>(a) LDCs</p> <p>Refining of crude tall oil</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>Refining of crude tall oil</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>

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
ex 3805	Spirits of sulphate turpentine, purified	(a) LDCs Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3806	Ester gums	(a) LDCs Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	(a) LDCs Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylaceous substances	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	(a) LDCs Manufacture from materials of any heading, including other materials of heading 3823 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 3823 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3824 60	Sorbitol other than that of sub-heading 2905 44	(a) LDCs Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product 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 <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

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
ex Chapter 39	Plastics and articles thereof; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 3907	<p>— Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>— Polyester</p>	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁵⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁵⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 3920	lonomer sheet or film	<p>(a) LDCs</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 3921	Foil of plastic, metallised	<p>(a) LDCs</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron⁽⁶⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron⁽⁶⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)
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: — Retreaded pneumatic, solid or cushion tyres, of rubber — Other	Retreading of used tyres Manufacture from materials of any heading, except those of headings 4011 and 4012 <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 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, <i>or</i> Manufacture from materials of any heading, except that of the product
4107 4112 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product <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 43	Furskins and artificial fur; manufactures 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
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

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)
ex 4302	Tanned or dressed furskins, assembled: — Plates, crosses and similar forms — Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled, tanned or dressed furskins
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing
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 — Beadings and mouldings	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used 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 25	Cork and articles of cork	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, type scripts and plans	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product Manufacture from materials of any heading, except that 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

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
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, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing <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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽⁷⁾	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	(a) LDCs Weaving ⁽⁷⁾ <i>or</i> Printing accompanied by at least two preparatory <i>or</i> 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 <i>or</i> Weaving accompanied by dyeing <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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽⁷⁾	
5208 to 5212	Woven fabrics of cotton:	<p>(a) LDCs</p> <p>Weaving ⁽⁷⁾ <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) 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 <i>or</i> Weaving accompanied by dyeing <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, 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>
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽⁷⁾	
5309 to 5311	Woven fabrics of other vegetable textile fibres;	<p>(a) LDCs</p> <p>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, 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 natural fibres ⁽⁷⁾</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 or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing <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, 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>

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
5407 and 5408	Woven fabrics of man-made filament yarn:	<p>(a) LDCs</p> <p>Weaving⁽⁷⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</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 or Weaving accompanied by dyeing or Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product⁽⁷⁾</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⁾ 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</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 or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product⁽⁷⁾</p>
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres or Flocking accompanied by dyeing or printing ⁽⁷⁾	

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
5602	Felt, whether or not impregnated, coated, covered or laminated: — Needleloom felt — Other	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⁾ 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 — Other	Manufacture from rubber thread or cord, not textile covered Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ⁽⁷⁾	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres ⁽⁷⁾	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres accompanied by spinning <i>or</i> spinning of natural and/or man-made staple fibres or Spinning accompanied with flocking or Flocking accompanied by dyeing ⁽⁷⁾	
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Manufacture from coir yarn or sisal yarn or jute yarn <i>or</i> Flocking accompanied by dyeing or by printing <i>or</i> Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching ⁽⁷⁾	

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
		However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	(a) LDCs 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, 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 <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, 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⁾
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 <i>or</i> by coating or Flocking accompanied by dyeing or by printing	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: — Containing not more than 90 % by weight of textile materials — Other	Weaving Extrusion of man-made fibres accompanied by weaving	

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating ⁽⁷⁾
5905	Textile wall coverings: — Impregnated, coated, covered or laminated with rubber, plastics or other materials — Other	Weaving accompanied by dyeing or by coating Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾
5906	Rubberised textile fabrics, other than those of heading 5902: — Knitted or crocheted fabrics — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials — Other	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 or Dyeing of yarn of natural fibres accompanied by knitting ⁽⁷⁾ Extrusion of man-made fibres accompanied by weaving 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, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
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 — Other	Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except that of the product

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> — Polishing discs or rings other than of felt of heading 5911 — Woven fabrics, of a kind commonly used in paper making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 — Other 	<p>Weaving</p> <p>(a) LDCs Weaving ⁽⁷⁾</p> <p>(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 fibres may be used:</p> <ul style="list-style-type: none"> — — coir yarn — — yarn of polytetrafluoro ethylene⁽⁸⁾, — — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, — — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, — — monofil of polytetrafluoro ethylene ⁽⁸⁾, — — yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), — — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn⁽⁸⁾, — — copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4- cyclohex anediethanol and isophthalic acid <p>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</p>
Chapter 60	Knitted or crocheted fabrics	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting <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</p>

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>— 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</p> <p>— Other</p>	<p>(a) LDCs</p> <p>Manufacture from fabric</p> <p>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)</p> <p><i>or</i></p> <p>Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products)⁽⁷⁾</p>	<p>(b) Other beneficiary countries</p> <p>Knitting and making-up (including cutting)⁽⁷⁾⁽⁹⁾</p>
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	<p>(a) LDCs</p> <p>Manufacture from fabric</p>	<p>(b) Other beneficiary countries</p> <p>Weaving accompanied by making-up (including cutting)</p> <p><i>or</i></p> <p>Making-up preceded by printing accompanied by at least two preparatory 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⁾⁽⁹⁾</p>
ex 6202 ex 6204 ex 6206 ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	<p>(a) LDCs</p> <p>Chapter rule applies</p>	<p>(b) Other beneficiary countries</p> <p>Weaving accompanied by making-up (including cutting)</p> <p><i>or</i></p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product⁽⁹⁾</p>
6213 and 6244	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	<p>(a) LDCs</p> <p>Chapter rule applies</p>	<p>(b) Other beneficiary countries</p> <p>Weaving accompanied by making-up (including cutting)</p> <p><i>or</i></p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product⁽⁹⁾</p>

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)		
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester — Embroidered — Other	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)} Weaving accompanied by making-up (including cutting) <i>or</i> Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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: — Embroidered — Fire-resistant equipment of fabric covered with foil of aluminised polyester — Interlinings for collars and cuffs, cut out — Other	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⁾ 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⁾ 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 <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> (a) LDCs Chapter rule applies </td> <td style="width: 50%; vertical-align: top;"> (b) Other beneficiary countries Weaving accompanied by making-up (including cutting)⁽⁹⁾ </td> </tr> </table>	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) ⁽⁹⁾
(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		

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: — Of felt, of nonwovens — Other: — – Embroidered — – Other	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting) 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) (10)} Weaving or knitting 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⁾
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 use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) ⁽⁷⁾
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: — Of nonwovens — Other	(a) LDCs Any non-woven process including needle Punching accompanied by making up (including cutting) Weaving accompanied by making-up (including cutting) ^{(7) (9)} <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)	(b) Other beneficiary countries Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching
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
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	

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, — Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards ⁽¹¹⁾ — Other	Manufacture from non-coated glass-plate substrate of heading 7006 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	

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (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 <i>or</i> Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product <i>or</i> Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
7106 7108 and 7110	Precious metals: — Unwrought — Semi-manufactured or in powder form	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 <i>or</i> Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 <i>or</i> Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals 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
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7207
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224
ex 7307	Tube or pipe fittings of stainless steel	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7601	Unwrought aluminium	Manufacture from materials of any heading

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)
7607 ex Chapter 77	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 Reserved for possible future use in the Harmonized System	Manufacture from materials of any heading, except that of the product and heading 7606
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 — Other	Manufacture from materials of any heading 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 <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
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

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

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
8519	Sound recording and sound reproducing apparatus	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8522</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8522</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>
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8522</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8522</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>
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	<p>(a) LDCs</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 in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (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
8542 31 to 8542 33 and 8542 39	Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <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
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

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)	
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	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (3)
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product 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 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 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9601 and 9602	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding. Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatine	Manufacture from materials of any heading
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product

Harmonized System Heading (1)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) (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⁾ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 7.

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

ANNEX 3

LIST OF MATERIALS EXCLUDED FROM REGIONAL CUMULATION⁽³⁾ (4)

Harmonized System or Combined Nomenclature code	Description of materials	Group 1: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam	Group 3: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Group 4 ⁽⁵⁾ : Argentina, Brazil, Paraguay, Uruguay
0207	Meat and edible meat offal, of the poultry of heading 0105, fresh, chilled or frozen	X		
ex 0210	Meat and edible meat offal of poultry, salted, in brine, dried or smoked	X		
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			X
ex 0407	Eggs in shell of poultry, other than for hatching		X	
ex 0408	Eggs, not in shell and egg yolks, other than unfit for human consumption		X	
0709 51 ex 0710 80 0711 51 0712 31	Eggs, not in shell and egg yolks, other than unfit for human consumption	X	X	X
0714 20	Sweet potatoes			X
0811 10 0811 20	Strawberries, raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries			X
1006	Rice	X	X	
ex 1102 90 ex 1103 19 ex 1103 20 ex 1104 19 ex 1108 19	Flours, groats, meal, pellets, rolled or flaked grains, starch of rice	X	X	
1108 20	Inulin			X
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; prepared or preserved crustaceans, molluscs and other aquatic invertebrates			X
1701 and 1702	Cane or beet sugars and chemically pure sucrose, and other sugars, artificial honey and caramel	X	X	
ex 1704 90	Sugar confectionery, not containing cocoa, other than chewing gum	X	X	
ex 1806 10	Cocoa powder, containing 65 % or more by weight of sucrose/isoglucose	X	X	
1806 20	Chocolate and food preparations containing cocoa other than cocoa powder	X	X	
ex 1901 90	Other food preparations containing less than 40 % by weight of cocoa, other than malt extract, containing less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch.	X	X	

Harmonized System or Combined Nomenclature code	Description of materials	Group 1: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam	Group 3: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Group 4 ⁽⁶⁾ : Argentina, Brazil, Paraguay, Uruguay
ex 1902 20	Stuffed pasta, whether or not cooked or otherwise prepared, containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates or containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin			X
2003 10	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	X	X	X
ex 2007 10	Homogenised jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, containing more than 13 % by weight of sugar			X
2007 99	Non homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, other than of citrus fruit			X
2008 20 2008 30 2008 40 2008 50 2008 60 2008 70 2008 80 2008 92 2008 99	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved			X
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter			X
ex 2101 12	Preparations with a basis of coffee	X	X	
ex 2101 20	Preparations with a basis of tea or maté	X	X	
ex 2106 90	Food preparations not elsewhere specified, other than protein concentrates and textured protein substances: flavoured or coloured sugar syrups other than isoglucose, glucose and maltodextrine syrups; preparation containing more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch.	X	X	
2204 30	Grape must other than grape must with fermentation prevented or arrested by the addition of alcohol			X
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			X
2206	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included			X
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher		X	X

Harmonized System or Combined Nomenclature code	Description of materials	Group 1: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam	Group 3: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Group 4 ⁽⁵⁾: Argentina, Brazil, Paraguay, Uruguay
ex 2208 90	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, other than arrack, plum, pear or cherry spirit and other spirits and spirituous beverages		X	X
ex 3302 10	Mixtures of odoriferous substances of a kind used in the drink industries, containing all flavouring agents characterising a beverage and containing more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch	X	X	
3302 10 29	Preparations of a kind used in the drink industries containing all flavouring agents characterising a beverage, other than of an actual alcoholic strength by volume exceeding 0,5 %, containing, by weight, more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	X	X	X

⁽³⁾ Materials for which a "X" is indicated. (2) Cumulation of these materials between least-developed-countries (LDCs) of each regional group (i.e. Cambodia and Laos in Group I; Bangladesh, Bhutan, Maldives and Nepal in Group III) is allowed. Similarly, cumulation of these materials is also allowed in a non-LDC of a regional group with materials originating in any other country of the same regional group.

⁽⁴⁾ Cumulation of these materials between least-developed-countries (LDCs) of each regional group (i.e. Cambodia and Laos in Group I; Bangladesh, Bhutan, Maldives and Nepal in Group III) is allowed. Similarly, cumulation of these materials is also allowed in a non-LDC of a regional group with materials originating in any other country of the same regional group.

⁽⁵⁾ Cumulation of these materials originating in Argentina, Brazil and Uruguay, is not allowed in Paraguay. Moreover, cumulation of any material of Chapters 16 to 24 originating in Brazil, is not allowed in Argentina, Paraguay or Uruguay.'

**ANNEX 4
CERTIFICATE OF ORIGIN FORM A**

1. Certificates of origin Form A must conform to the specimen shown in this Annex. The use of English or French for the notes on the reverse of the certificate shall not be obligatory. Certificates shall be made out in English or French. If completed by hand, entries must be in ink and in capital letters.
2. Each certificate shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye. If the certificates have several copies, only the top copy which is the original shall be printed with a printed green guilloche-pattern background.
3. Each certificate shall bear a serial number, printed or otherwise, by which it can be identified.
4. Certificates bearing older versions of the notes on the back of the form (1996, 2004 and 2005) may also be used until existing stocks are exhausted.

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

NOTES (2007)

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

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

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

II. General conditions

To qualify for preference, products must:

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

III. Entries to be made in Box 8

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

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

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

** Official certification is not required.

*** The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

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

1. Expéditeur (nom, adresse, pays de l'exportateur)		Référence N° SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES CERTIFICAT D'ORIGINE (Déclaration et certificat) FORMULE A Délivré en (pays) Voir notes au verso			
2. Destinataire (nom, adresse, pays)					
3. Moyen de transport et itinéraire (si connus)		4. Pour usage officiel			
5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis; description des marchandises	8. Critère d'origine (voir notes au verso)	9. Poids brut ou quantité	10. N° et date de la facture
11. Certificat Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte. Lieu et date, signature et timbre de l'autorité délivrant le certificat		12. Déclaration de l'exportateur Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en (nom du pays) et qu'elles remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de (nom du pays importateur) Lieu et date, signature du signataire habilité			

NOTES (2007)

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

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

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ce pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED.

II. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

- correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans les pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites; et
- satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouverts ou transformés conformément aux règles d'origine des pays de destination.

- Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section, il y a lieu d'inscrire la lettre "P" dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).
- Produits suffisamment ouverts ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:
 - Etats Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre "Y" ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre "Z", suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: "Y" 35% ou "Z" 35%);
 - Canada: il y a lieu d'inscrire dans la case 8 la lettre "G" pur les produits qui satisfont aux critères d'origine après ouverture ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre "F";
 - Japon, Norvège, Suisse y compris Liechtenstein, Turquie et l'Union européenne: inscrire dans la case 8 la lettre "W" suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple "W" 96.18);
 - Fédération de Russie: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre "Y" dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: "Y" 45%); pour les produits obtenus dans un pays bénéficiaire de préférences et ouverts ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettre "Pk" dans la case 8;
 - Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.

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

** Un visa officiel n'est pas exigé.

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

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

ANNEX 5

INVOICE DECLARATION

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

Turkish version

İşbu belge (Gümrük Onay No:....⁽¹⁾) kapsamındaki maddelerin ihracatçısı, aksi açıkça belirtilmedikçe, bu maddelerin Türkiye Cumhuriyeti ve ...⁽³⁾ Genelleştirilmiş Tercihler Sistemi menşee kurallarına göre.....⁽²⁾ tercihli menşeli maddeler olduğunu beyan eder.

English version

The exporter of the products covered by this document (customs authorization No.....⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of.....⁽²⁾ preferential origin according to rules of origin of the Generalized System of Preferences of Republic of Turkey and ...⁽³⁾

French version

L'exportateur des produits couverts par le présent document (autorisation douanière no⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle . . .⁽²⁾ au sens des règles d'origine du Système des préférences tarifaires généralisées de la République de Turquie et ...⁽³⁾

.....⁽⁴⁾
(Place and Date)

.....⁽⁵⁾

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)⁽⁵⁾

⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 34, the authorization number of the approved exporter must be entered in this space. When (as will always be the case with invoice declarations made out in beneficiary countries) the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Country of origin of products to be indicated.

⁽³⁾ Where appropriate, enter one of the following indications: "EU cumulation", "Norway cumulation", "Switzerland cumulation", "Turkey cumulation", "regional cumulation", "extended cumulation with country x" or "Cumul UE", "Cumul Norvège", "Cumul Suisse", "Cumul Turquie", "cumul regional", "cumul étendu avec le pays x".

⁽⁴⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁵⁾ See Article 24(3). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX 6
WORKING EXCLUDED FROM GSP REGIONAL CUMULATION

Working such as:

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

ANNEX 7
DOLAŞIM BELGESİ
MOVEMENT CERTIFICATE

1. İhracatçı (Adı, Açık adresi, Ülke) <i>Exporter (Name, full address, country)</i>	EUR.1 No A 000.000		
Bu formu doldurmadan önce arkadaki notları okuyunuz <i>See notes overleaf before completing this form</i>			
2. Certificate used in preferential trade between ----- ve/and ----- arasındaki tercihli ticarete kullanılan belgedir. (İlgili ülkeler, ülke grupları veya alanlarını yazınız.) (Insert appropriate countries, groups of countries or territories)			
3. Malın Gönderildiği Şahıs (Adı, Açık Adresi, Ülke) (Tercihe bağlı) <i>Consignee (Name, full address, country) (Optional)</i>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> 4. Ürünlerin menşei sayılan ülke, ülkeler grubu veya alanlar <i>Country, group of</i> <i>countries or territory</i> <i>in which the products</i> <i>are considered as</i> <i>originating</i> </td> <td style="width: 50%; padding: 5px;"> 5. Varış ülkesi veya ülkeler grubu <i>Country, group of</i> <i>countries or territory of</i> <i>destination</i> </td> </tr> </table>	4. Ürünlerin menşei sayılan ülke, ülkeler grubu veya alanlar <i>Country, group of</i> <i>countries or territory</i> <i>in which the products</i> <i>are considered as</i> <i>originating</i>	5. Varış ülkesi veya ülkeler grubu <i>Country, group of</i> <i>countries or territory of</i> <i>destination</i>
4. Ürünlerin menşei sayılan ülke, ülkeler grubu veya alanlar <i>Country, group of</i> <i>countries or territory</i> <i>in which the products</i> <i>are considered as</i> <i>originating</i>	5. Varış ülkesi veya ülkeler grubu <i>Country, group of</i> <i>countries or territory of</i> <i>destination</i>		
6. Taşıma ile ilgili bilgiler (Tercihe Bağlı) <i>Transport details (Optional)</i>	7. Gözlemler <i>Remarks</i>		
8. Sıra No; kolilerin marka ve işaretleri, sayı ve türleri¹; Eşyanın tanımı. <i>Item number; Marks and numbers; Number and kind of package¹; Description of goods</i>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> 9. Brüt ağırlık (kg) veya diğer ölçüler (Litre, metreküp, vs.) <i>Gross weight (kg) or</i> <i>other measure (litres,</i> <i>m3, etc.)</i> </td> <td style="width: 50%; padding: 5px;"> 10. Faturalar (Tercihe Bağlı) Invoices <i>(Optional)</i> </td> </tr> </table>	9. Brüt ağırlık (kg) veya diğer ölçüler (Litre, metreküp, vs.) <i>Gross weight (kg) or</i> <i>other measure (litres,</i> <i>m3, etc.)</i>	10. Faturalar (Tercihe Bağlı) Invoices <i>(Optional)</i>
9. Brüt ağırlık (kg) veya diğer ölçüler (Litre, metreküp, vs.) <i>Gross weight (kg) or</i> <i>other measure (litres,</i> <i>m3, etc.)</i>	10. Faturalar (Tercihe Bağlı) Invoices <i>(Optional)</i>		
11. GÜMRÜK VİZESİ CUSTOMS ENDORSEMENT Onaylanan Beyan /Declaration certified İhraç Belgesi ² /Export document ² Form ----- No ----- Gümrük İdaresi /Customs Office Düzenleyen Ülke veya Alan /Issuing country or territory ----- Tarih /Date ----- ----- (İmza) / (Signature)	12. İHRACATÇININ BEYANI DECLARATION BY THE EXPORTER Aşağıda imzası bulunan ben, yukarıda belirtilen eşyanın bu belgenin düzenlenmesi için gerekli olan koşullara uygun olduğunu beyan ederim. <i>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</i> ----- Yer ve Tarih/Place and date ----- (İmza)/(Signature)		

¹ Eşya ambalajlı değilse, yerine göre eşyanın sayısını veya "dökme" olduğunu belirtiniz.

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

² Yalnız ihracatçı ülke kurallarının gerekli gördüğü yerleri doldurunuz.

Complete only when the regulations of the exporting country or territory require

13. DOĞRULUĞUN KONTROLÜ İSTEMİ/ REQUEST FOR VERIFICATION, to:	14. KONTROLÜN SONUCU/RESULT OF VERIFICATION
<p>Bu belgenin doğruluk ve kurallara uygunluğunun kontrolü talep edilir. <i>Verification of the authenticity and accuracy of this certificate is requested</i></p> <p>----- (Yer ve tarih)/(Place and date)</p> <p>Mühür/ Stamp</p> <p>----- (İmza)/(Signature)</p>	<p>Yapılan kontrol, bu belgenin (*) <i>Verification carried out shows that this certificate (*)</i></p> <ul style="list-style-type: none">Belirtilen gümrük idaresince düzenlendiğini ve içerdiği bilgilerin doğru olduğunu göstermektedir. <i>Was issued by the customs office indicated and that the information contained therein is accurate.</i>Doğruluk ve kurallara uygunluk koşullarına cevap vermediğini göstermektedir. (Ekteki açıklamalara bakınız.) <i>Does not meet the requirements as to authenticity and accuracy (see remarks appended).</i> <p>----- (Yer ve tarih)/(Place and date)</p> <p>Mühür/Stamp</p> <p>----- (İmza)/(Signature)</p> <p>(*) Uygun olan kutuya (X) işareti koyunuz. (* Insert 'X' in the appropriate box.</p>

NOTLAR

- Belgeler, silinmeler veya birbiri üzerine yazılmış kelimeler ihtiva edemez. Değişiklikler doğru olmayan kayıtların üzeri çizilmek ve gerekli düzeltmeler eklenmek suretiyle yapılır. Böyle bir değişiklik, belgeyi düzenleyen kişi tarafından paraf edilmeli ve düzenlendiği ülke gümrük idaresi tarafından onaylanmalıdır.
- Belgeye kaydedilen maddeler arasında boşluk bırakılmamalı ve her bir madde önüne bir sıra numarası konulmalıdır. Son maddenin hemen altına yatay bir çizgi çekilmelidir. Kullanılmayan yerler, sonradan bir eklemeyi imkânsız kılmak üzere aynı şekilde iptal edilmelidir.
- Eşya, ticari faaliyetlere uygun olarak ve teşhis edilmelerini sağlayacak yeterli ayrıntılarla tanımlanmalıdır.

NOTES

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

* Bu belge Türkiye Cumhuriyeti, Gümrük ve Ticaret Bakanlığının izniyle basılmıştır.

* Printer approved by Ministry of Customs and Trade of Republic of Turkey.

DOLAŞIM BELGESİ İÇİN BAŞVURU
APPLICATION FOR A MOVEMENT CERTIFICATE

1. İhracatçı (Adı, Açık adresi, Ülke) <i>Exporter</i> (Name, full address, country)	EUR.1 No A 000.000 Bu formu doldurmadan önce arkadaki notları okuyunuz <i>See notes overleaf before completing this form</i>		
3. Malın Gönderildiği Şahıs (Adı, Açık Adresi, Ülke) (Tercihe bağlı) <i>Consignee</i> (Name, full address, country) (Optional)	2. Certificate used in preferential trade between ve / and arasındaki tercihli ticarete kullanılan belge için başvurudur. (İlgili ülkeler, ülke grupları veya alanlarını yazınız.) (Insert appropriate countries, groups of countries or territories)		
6. Taşıma ile ilgili bilgiler (Tercihe Bağlı) <i>Transport details</i> (Optional)	4. Ürünlerin menşei sayılan ülke, ülkeler grubu veya alanlar <i>Country, group of countries or territory in which the products are considered as originating</i>	5. Varış ülkesi veya ülkeler grubu <i>Country, group of countries or territory of destination</i>	
8. Sıra No; kolilerin marka ve işaretleri¹; Eşyanın tanımı. <i>Item number; Marks and numbers; Number and kind of package¹; Description of goods</i>	7. Gözlemler <i>Remarks</i>	9. Brüt ağırlık (kg) veya diğer ölçüler (Litre, metreküp, vs.) <i>Gross weight (kg) or other measure (litres, m³, etc.)</i>	10. Faturalar (Tercihe Bağlı) <i>Invoices</i> (Optional)

¹ Eşya ambalajlı değilse, yerine göre eşyanın sayısını veya "dökme" olduğunu belirtiniz.
If goods are not packed, indicate number of articles or state "in bulk" as appropriate

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,
DECLARE that the goods meet the conditions required for the issue of the attached certificate;
SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:
.....
.....
.....
.....

SUBMIT the following supporting documents⁽¹⁾:
.....
.....
.....
.....

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and Date)

.....
(Signature)

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

