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SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES

Notification de la Norvège

Addendum

La Mission permanente de la Norvège a fait parvenir au Secrétariat la communication ci-après, datée du 10 novembre 2000, en demandant qu'elle soit distribuée.

SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES AUX FINS DE L'IMPORTATION DE MARCHANDISES EN PROVENANCE DES PAYS EN DÉVELOPPEMENT**

PARTIE I

Renseignements généraux

1. Renseignements de base

Conformément à l'approbation du Parlement et au décret royal du 3 septembre 1971, le Ministère norvégien des finances a mis en œuvre le Système généralisé de préférences aux fins de l'importation de marchandises en provenance des pays en développement, l'entrée en vigueur étant prévue le 1^{er} octobre 1971. S'agissant d'une exception reconnue au principe du "traitement de la nation la plus favorisée" du GATT/de l'OMC, le SGP permet aux pays industrialisés d'accorder sur une base autonome un régime tarifaire préférentiel aux produits en provenance des pays en développement.

Cette version récapitulative du SGP norvégien fait un tour d'horizon des pays visés par le système, des produits pouvant bénéficier d'un régime tarifaire préférentiel et des dispositions sur les règles d'origine pour ce qui est de la définition de "produits originaires".

* Pages 33 à 135 en anglais seulement.

** Des exemplaires du présent document peuvent être commandés auprès des ambassades et des missions diplomatiques norvégiennes à l'étranger ou à l'adresse suivante: Direction des douanes et de l'accise, B.P. 8122 Dep., N-0032 OSLO. Fax: 00 47 22 17 54 85.

Les taux de droits préférentiels (taux de droits de douane) prévus dans le cadre du SGP se fondent sur l'alinéa 4, troisième paragraphe, article 2, des dispositions liminaires du Tarif douanier norvégien. Le régime préférentiel accordé au titre du SGP permet l'admission en franchise de droits de l'ensemble des *produits industriels* à l'exception de ceux qui figurent sur une "liste de produits sensibles". En ce qui concerne les *produits agricoles*, les taux prévus au titre du SGP figurent dans les différentes listes visant ces produits; voir partie III du présent document.

Depuis 1971, le champ d'application du SGP norvégien a été étendu à un certain nombre de reprises. Ainsi, à la suite des négociations du GATT/de l'OMC sur les produits agricoles, un système révisé a été mis en œuvre en 1995 puis, après une révision globale en 1999, un certain nombre d'exclusions ont été rayées de la "liste des exceptions". Cette refonte a permis de simplifier le système et d'augmenter considérablement le nombre des produits pour lesquels les pays bénéficiaires du SGP peuvent se prévaloir du système depuis le 1^{er} janvier 2000.

Les règles d'origine du SGP ont été révisées et simplifiées plusieurs fois. Elles permettent ainsi le cumul de l'origine pour les pays appartenant au même groupe économique régional depuis le 1^{er} juillet 1978. Le 1^{er} janvier 1988, le système a été adapté au Système harmonisé de désignation et de codification des marchandises (SH) et a par la suite été modifié conformément aux révisions successives du SH. Dès la mise en œuvre du règlement révisé sur les règles d'origine le 1^{er} mars 1998, les règles d'origine ont été harmonisées avec les règles appliquées par la Communauté européenne et la Suisse. Grâce à cette harmonisation, une règle de tolérance générale a vu le jour et les pays bénéficiaires du SGP ont la possibilité d'utiliser ce qu'on appelle une déclaration sur facture. Qui plus est, le *cumul bilatéral de l'origine* est autorisé depuis cette date dans un pays bénéficiaire du SGP avec des produits originaires de Norvège. Le règlement prévoyait également un éventuel cumul diagonal de l'origine avec les produits originaires de la Communauté européenne et de la Suisse sur une base réciproque. Toutefois, cet arrangement ne sera mis en œuvre qu'après la conclusion d'un accord officiel entre les trois parties concernées.

2. Conditions à remplir pour bénéficier d'un régime tarifaire préférentiel au titre du SGP

Pour qu'un "produit visé par le SGP" puisse bénéficier d'un régime tarifaire préférentiel au moment de son importation en Norvège, les conditions suivantes doivent être remplies:

- a) le produit doit être fabriqué dans un pays en développement bénéficiaire où le SGP norvégien a été mis en œuvre; voir le paragraphe 3 plus loin;
- b) le produit doit être fabriqué dans le pays en développement bénéficiaire concerné, conformément aux règles d'origine applicables du SGP norvégien; voir le paragraphe 4 plus loin;
- c) le produit doit être transporté "directement" du pays exportateur concerné jusqu'en Norvège; voir le paragraphe 5 plus loin;
- d) le produit doit, au moment de son importation en Norvège (dédouanement), être accompagné d'une preuve d'origine satisfaisante; voir le paragraphe 6 plus loin;
- e) une demande pour bénéficier d'un régime tarifaire préférentiel au titre du SGP doit être présentée par l'importateur au moment du dédouanement du produit; voir le paragraphe 7 plus loin;
- f) le produit doit figurer dans la liste des produits du SGP norvégien pour lesquels le pays en développement concerné peut se prévaloir du système; voir le paragraphe 8 plus loin.

3. Pays en développement où le SGP norvégien a été mis en œuvre

Pays bénéficiaires du SGP

Les pays en développement (pays bénéficiaires du SGP) sont, en ce qui concerne la Norvège, les pays (régions) qui sont à un moment ou à un autre reconnus comme étant des pays en développement par les autorités norvégiennes et qui sont énumérés ci-après dans la "Liste des pays bénéficiaires du SGP".

Les pays en développement énumérés sont répartis en deux groupes. On retrouve dans le groupe I les pays bénéficiaires du SGP "les moins avancés" (PMA) et, dans le groupe II, les pays bénéficiaires du SGP "ordinaires". En raison de leur situation spéciale, les PMA bénéficient en règle générale d'un régime tarifaire préférentiel plus avantageux que les pays en développement "ordinaires".

Entrée en vigueur

Pour que des marchandises en provenance d'un pays en développement puissent se voir accorder un régime tarifaire préférentiel, il faut tout d'abord que le SGP norvégien ait été mis en œuvre dans le pays bénéficiaire du SGP concerné. Avant que le SGP puisse être officiellement mis en œuvre, il faut que le pays remplisse les conditions nécessaires concernant la notification des autorités compétentes, la transmission des empreintes des cachets, etc., conformément à la section 29 du Règlement sur les règles d'origine.

La notification des autorités du pays bénéficiaire du SGP chargées de délivrer les certificats d'origine formule A et de celles chargées de contrôler *a posteriori* les preuves de l'origine doit être faite à la Direction norvégienne des douanes et de l'accise, directement ou par les voies diplomatiques. Aux termes du SGP norvégien, les autorités douanières d'un pays bénéficiaire seront toujours habilitées à délivrer des certificats d'origine au même titre que les autres autorités compétentes désignées par ledit pays. Un régime tarifaire préférentiel au titre du SGP ne peut être obtenu que pour des produits visés par une formule A, approuvée et visée par l'autorité compétente, laquelle doit avoir fait l'objet au préalable d'une notification adéquate par le pays bénéficiaire du SGP concerné.

La date de mise en œuvre (entrée en vigueur) du SGP norvégien dans un pays est officiellement publiée par la Direction des douanes et de l'accise conformément aux procédures nationales.

La liste qui suit énumère les pays en développement où le SGP norvégien est applicable. Les noms de ceux qu'on appelle les "pays bénéficiaires du SGP les moins avancés" (PMA) sont écrits en majuscules et les noms de ceux qu'on appelle les "pays bénéficiaires du SGP ordinaires" en minuscules.

Il convient de noter que le SGP norvégien est mis en œuvre seulement dans les pays dont le nom apparaît en caractères gras.

En ce qui concerne les pays dont le nom n'apparaît pas en caractères gras, le système n'est pas entré en vigueur parce que la notification officielle des autorités compétentes n'a pas été faite, les cachets n'ont pas été transmis, etc.

LISTE DES PAYS BÉNÉFICIAIRES DU SGP

Liste des "pays bénéficiaires du SGP les moins avancés" (PMA)

Les noms des pays en développement où le SGP norvégien est appliqué apparaissent en **caractères gras**.

AFGHANISTAN	MALI
ANGOLA	MAURITANIE
BANGLADESH	[MYANMAR – EXCLU DEPUIS LE 30 MAI 1997
BÉNIN	JUSQU'À AVIS CONTRAIRE]
BHOUTAN	NAMIBIE
BOTSWANA	NÉPAL
BURKINA FASO	NIGER
BURUNDI	OUGANDA
CAMBODGE	RÉPUBLIQUE CENTRAFRICAINE
COMORES	RÉPUBLIQUE DÉMOCRATIQUE DU CONGO
DJIBOUTI	RÉPUBLIQUE DÉMOCRATIQUE POPULAIRE LAO
ÉRYTHRÉE	RÉPUBLIQUE DU YÉMEN
ÉTHIOPIE	RÉPUBLIQUE POPULAIRE DE MOZAMBIQUE
GAMBIE	RÉPUBLIQUE-UNIE DE TANZANIE
GUINÉE	RWANDA
GUINÉE ÉQUATORIALE	SAMOA
GUINÉE-BISSAU	SAO TOMÉ-ET-PRINCIPE
HAÏTI	SIERRA LEONE
ÎLES DU CAP-VERT	SOMALIE
ÎLES SALOMON	SOUDAN
KIRIBATI	TCHAD
LESOTHO	TOGO
LIBÉRIA	TUVALU
MADAGASCAR	VANUATU
MALAWI	ZAMBIE
MALDIVES	

Liste des "pays bénéficiaires du SGP ordinaires"

Les noms des pays en développement où le SGP norvégien est appliqué apparaissent en **caractères gras**.

Afrique du Sud	Bosnie-Herzégovine
Albanie	Brésil
Algérie	Brunéi
Antigua-et-Barbuda	Cameroun
Antilles néerlandaises (Pays-Bas)	Chili
Arabie saoudite	Chypre
Argentine	Colombie
Bahamas	Costa Rica
Bahreïn	Côte d'Ivoire
Barbade	Croatie
Belize	Cuba
Bermudes (RU)	Dominique
Bolivie	El Salvador

Émirats arabes unis
Équateur
Fidji
Gabon
Ghana
Gibraltar (RU)
Guam (EU)
Guatemala
Guyana
Honduras
Hong Kong, Chine
Île Christmas (Australie)
Île Norfolk (Australie)
Îles Caïmans (RU)
Îles Carolines (EU)
Îles Cook (Nouvelle-Zélande)
Îles des Cocos (Australie)
Îles Falkland (Malouines) et dépendances (RU)
Îles Heard et McDonald (Australie)
Îles Johnston et Sand (EU)
Îles Mariannes (EU)
Îles Marshall (EU)
Îles Midway (EU)
Îles Niue (Nouvelle-Zélande)
Îles Pitcairn (RU)
Îles Tokelau (Nouvelle-Zélande)
Îles Turques et Caïcos (RU)
Îles Vierges britanniques (RU)
Îles Vierges des États-Unis
Îles Wake (EU)
Inde
Indonésie
Iran
Iraq
Jamaïque
Jordanie
Kenya
Koweït
Liban
Macao, Chine
Macédoine
Malaisie
Malte
Maurice

Mayotte (France)
Mexique
Mongolie
Montserrat (RU)
Nauru
Nicaragua
Nigéria
Nouvelle-Calédonie (France)
Oman
Pakistan
Panama
Papouasie-Nouvelle-Guinée
Paraguay
Pérou
Philippines
Polynésie française
Qatar
République arabe d'Égypte
République arabe libyenne
République de Corée (Corée du Sud)
République dominicaine
République populaire de Chine
République populaire du Congo
République socialiste du Vietnam
Sainte-Hélène (RU)
Sainte-Lucie
Saint-Kitts-et-Nevis
Saint-Vincent-et-les Grenadines
Samoa américaines (EU)
Sénégal
Seychelles
Singapour
Sri Lanka
Suriname
Swaziland
Syrie
Terres australes et antarctiques françaises
Thaïlande
Tonga
Trinité-et-Tobago
Tunisie
Uruguay
Venezuela
Zimbabwe

4. Règles d'origine

Les règles d'origine sont énoncées dans le Règlement sur les règles d'origine, lequel figure dans son intégralité à la partie II du présent document. Elles incluent des dispositions sur le "transport direct", sur les produits importés en Norvège après avoir transité par la Communauté européenne ou la Suisse et sur la preuve de l'origine.

- Pour qu'un produit puisse bénéficier d'un régime tarifaire préférentiel au moment de son importation en Norvège, il faut que son caractère originaire puisse être prouvé sur présentation d'une preuve de l'origine satisfaisante.
- Le producteur/l'exportateur du pays bénéficiaire du SGP concerné peut délivrer une preuve de l'origine uniquement pour un produit qui satisfait aux règles d'origine énoncées dans le SGP norvégien et qui, de ce fait, a acquis un caractère de "produit originaire".
- Un régime tarifaire préférentiel au titre du SGP peut être demandé et accordé uniquement pour des "produits originaires" en provenance d'un pays bénéficiaire du SGP.

4.1 Critères d'origine

Ce qui suit constitue un tour d'horizon de quelques-uns des plus importants éléments du Règlement sur les règles d'origine.

Aux termes des règles d'origine, deux critères primordiaux permettent à un produit d'acquies un "caractère originaire" dans un pays bénéficiaire du SGP: le produit doit être "***entièrement obtenu***" ou "***suffisamment ouvré ou transformé***" dans le pays en question.

4.1.1 Produits "entièrement obtenus"

Les produits réputés "entièrement obtenus" dans un pays bénéficiaire du SGP sont définis à la section 3 du Règlement sur les règles d'origine. Il s'agit principalement des produits primaires de l'agriculture, de la chasse et de la pêche; des produits minéraux extraits du sol ou des fonds marins du pays concerné; des produits de la pêche en mer; etc.

4.1.2 Produits "suffisamment ouvrés ou transformés"

Les produits réputés "suffisamment ouvrés ou transformés" dans un pays bénéficiaire du SGP sont définis à la section 4 du Règlement sur les règles d'origine.

Selon cette disposition, un produit est en règle générale réputé *suffisamment ouvré ou transformé* lorsque toutes les matières importées (matières non originaires) entrant dans sa fabrication dans le pays bénéficiaire du SGP sont classées sous une position tarifaire du SH (quatre chiffres) différente de celle sous laquelle figure le produit obtenu (le produit à exporter). Ce critère est normalement appelé changement de classification tarifaire.

Néanmoins, si le produit obtenu est visé par les colonnes 1 et 2 de la "Liste des ouvraisons et des transformations" dont il est question à la section 4, ce sont les règles énoncées pour chaque produit de cette liste qui doivent être appliquées et non le critère général du changement de classification tarifaire. Un produit figurant sur ladite liste est réputé *suffisamment ouvré ou transformé* quand toutes les conditions énoncées pour le produit dans la colonne 3 de cette liste sont remplies.

Les conditions énoncées pour chaque produit de cette liste (aussi appelées règles par produit) peuvent par exemple stipuler que toutes les matières non originaires utilisées ne doivent pas être classées sous la même position du SH que le produit obtenu tout en établissant une valeur maximale pour ces matières. D'autres règles peuvent notamment comporter un critère de production spécifique comme, dans le cas des textiles, la mention "fabriqué à partir de fils" indiquant que des fils non originaires peuvent être utilisés dans la fabrication du produit fini.

Des "notes liminaires" précèdent la liste des ouvraisons et des transformations.

4.1.3 Règle de tolérance

Le critère principal du changement de classification tarifaire et les règles par produit tolèrent une exception pour les matières non originaires dont la valeur ne dépasse pas 5 pour cent du prix départ usine du produit. Cette tolérance permet au fabricant d'utiliser jusqu'à 5 pour cent (de la valeur du produit fini) de matières qui ne satisfont pas au critère du changement de classification tarifaire ni à aucun des critères de pourcentage énoncés dans les règles par produit. La règle de tolérance ne s'applique toutefois pas aux produits textiles relevant des chapitres 50 à 63 du SH.

En outre, cette règle ne peut être appliquée de façon à permettre de dépasser le pourcentage maximal des matières non originaires fixé dans les règles par produit.

4.2 Ouvraison ou transformation insuffisante

On retrouve à la section 5 du Règlement sur les règles d'origine un certain nombre d'opérations simples qui sont réputées constituer une ouvraison ou une transformation insuffisante. On parle alors souvent d'"opérations minimales".

Un produit ayant fait l'objet d'une *seule* ou de plusieurs de ces opérations insuffisantes ne pourra pas acquérir un caractère originaire même s'il respecte le critère du changement de classification tarifaire ou tout autre critère de pourcentage énoncé pour le produit en question dans les règles par produit. Toutefois, si le produit, après avoir subi des opérations constituant une ouvraison ou une transformation suffisante, acquiert un caractère originaire, le fait qu'il ait *également* subi une ou plusieurs opérations minimales n'a pas d'importance.

4.3 Cumul

Les dispositions sur le cumul de l'origine permettent d'utiliser, dans la fabrication d'un produit en provenance d'un pays bénéficiaire du SGP, des matières ayant acquis un caractère originaire qui sont importées d'un autre pays *approuvé* – à l'encontre du critère du changement de classification tarifaire et des règles énoncées pour le produit en question.

Les matières importées qui ont déjà acquis le caractère de produit originaire dans un autre pays *approuvé* peuvent être utilisées dans le pays bénéficiaire du SGP concerné sans respecter le critère du changement de classification tarifaire ou toute autre condition énoncée pour le produit fini dans les règles par produit.

Le SGP norvégien prévoit trois types de cumul:

4.3.1 Cumul régional

La Norvège avait déjà inclus dans le SGP en 1978 la possibilité d'autoriser le cumul de l'origine entre les pays en développement appartenant à un même groupe économique régional. Les dispositions sur le *cumul régional* de l'origine, dont il est question à la section 6 du Règlement sur les règles d'origine, permettent le cumul dans un pays bénéficiaire du SGP avec des produits originaires d'un autre pays appartenant au même groupe économique régional. Le cumul régional n'est autorisé que si le commerce de ces matières entre les pays concernés est régi par des règles d'origine identiques à celles du SGP norvégien. Qui plus est, il faut que les pays bénéficiaires du SGP souhaitant recourir au cumul régional soient au préalable autorisés à le faire par les autorités norvégiennes.

Pour ce qui est de la section 6 du Règlement sur les règles d'origine, le cumul régional s'applique uniquement aux "pays de l'ANASE", dont les États membres sont (en juillet 2000): le

Brunéi, les Philippines, l'Indonésie, la République démocratique populaire lao, la Malaisie, Singapour, la Thaïlande et la République socialiste du Viet Nam.

4.3.2 Cumul bilatéral

Le deuxième paragraphe de la section 2 du Règlement sur les règles d'origine (applicable depuis le 1^{er} mars 1998) permet le *cumul bilatéral* de l'origine dans un pays bénéficiaire du SGP avec des matières originaires de Norvège. Cet arrangement est aussi quelquefois désigné sous l'appellation d'"élément du pays donneur".

Ce type de cumul permet d'utiliser sans restrictions des matières originaires de Norvège dans un pays bénéficiaire du SGP, comme s'il s'agissait d'autres matières originaires dudit pays, lorsque le produit fini est exporté en Norvège.

Dans la pratique, cela signifie que des matières originaires de Norvège sont transformées en produits originaires du pays bénéficiaire du SGP qui les exporte. Ces matières peuvent être utilisées par le producteur dans ledit pays, sans tenir compte du critère du changement de classification tarifaire ni de toute autre condition spécifique énoncée pour le produit concerné dans les règles par produit.

Au moment de l'exportation des matières norvégiennes qui doivent être utilisées dans un pays bénéficiaire du SGP aux fins du cumul, le caractère originaire doit être attesté par la présentation d'un certificat de circulation EUR.1 ou d'une déclaration sur facture provenant de l'exportateur norvégien concerné.

4.3.3 Cumul diagonal (avec la Communauté européenne et la Suisse)

Le troisième paragraphe de la section 2 du Règlement sur les règles d'origine (applicable depuis le 1^{er} mars 1998) prévoit un éventuel *cumul diagonal* de l'origine avec des matières originaires de la Communauté européenne et de la Suisse.

Toutefois, cette disposition n'est pas encore entrée en vigueur (juillet 2000), car un accord officiel mutuellement applicable n'est pas encore intervenu entre les trois parties. Tout changement à cet égard sera publié conformément aux procédures établies.

4.4 Unités à prendre en considération

S'agissant de déterminer le caractère originaire d'un produit, chaque élément constitutif doit être évalué séparément. L'unité à prendre en considération est déterminée par les dispositions du Système harmonisé qui régissent la classification des marchandises.

Ainsi, dans le cas d'une expédition de marchandises, les conditions relatives aux règles d'origine doivent être remplies pour chaque produit. Il n'est pas permis de considérer l'expédition comme une seule unité, sauf lorsqu'un groupe, un assortiment ou un assemblage de produits est classé sous une rubrique unique dans le SH.

L'**emballage**, inclus dans le produit aux fins de classification, doit également l'être (comme c'est le cas pour d'autres matières et pièces) lorsqu'il s'agit de déterminer le caractère originaire d'un produit. Voir à cet égard la section 7 du Règlement sur les règles d'origine.

Les **accessoires, pièces de rechange et outillages**, faisant normalement partie de l'équipement accompagnant le produit et étant inclus dans le prix de celui-ci, doivent faire partie intégrante du produit en question. Voir à cet égard la section 8 du Règlement sur les règles d'origine.

Un **assortiment**, tel que défini dans les Règles générales pour l'interprétation du Système harmonisé, est réputé originaire d'un pays bénéficiaire du SGP lorsque tous les éléments constitutifs de l'assortiment sont des produits originaires; par contre, un assortiment est également réputé originaire d'un pays bénéficiaire du SGP si la valeur de toutes les matières (éléments constitutifs) non originaires qui sont utilisées ne dépasse pas 15 pour cent du prix départ usine de l'assortiment. Voir à cet égard la section 9 du Règlement sur les règles d'origine.

Les **éléments neutres**, tels que l'énergie, le combustible, les machines et l'outillage utilisés dans la fabrication du produit ou les matières ou articles qui n'entrent pas et ne sont pas destinés à entrer dans la composition finale du produit, ne doivent pas être pris en considération pour déterminer si un produit est ou non originaire. Voir à cet égard la section 10 du Règlement sur les règles d'origine.

5. Règle du transport direct

Règle générale

Pour se voir accorder un régime tarifaire préférentiel au titre du SGP, un produit doit être transporté "directement" du pays bénéficiaire du SGP jusqu'en Norvège. Le produit concerné doit être destiné à la Norvège (destinataire norvégien) dès qu'il est expédié dudit pays. Toutefois, il est permis de transporter des marchandises *constituant une seule et même expédition* transitant par un ou plusieurs autres pays avec ou sans déchargement/rechargement ou entreposage temporaire dans d'autres pays, pourvu qu'elles soient demeurées sous la surveillance des autorités douanières durant leur transit ou leur entreposage et qu'elles n'aient pas fait l'objet d'opérations autres que celles consistant à les conserver en bon état.

Le certificat d'origine formule A original (ou une déclaration sur facture pour les expéditions de faible valeur) délivré et visé dans le pays bénéficiaire du SGP en question doit être présenté au moment du dédouanement en Norvège.

Marchandises importées en Norvège après avoir transité par la Communauté européenne ou la Suisse

Les dispositions régissant le transport direct des marchandises, avec ou sans déchargement/rechargement ou entreposage temporaire, s'appliquent en règle générale aussi aux marchandises transitant par la Communauté européenne et la Suisse. Il est toutefois possible de réexporter en une seule et même expédition ou en tant qu'expédition fractionnée des produits visés par le SGP qui ont transité par la Communauté européenne ou la Suisse. Cela signifie qu'une expédition de produits visés par le SGP originellement envoyée à un destinataire de la Communauté européenne ou de la Suisse peut ultérieurement être réexportée vers un destinataire se trouvant en Norvège. Pour qu'une telle réexportation soit permise, il faut cependant que lesdits produits aient été continuellement sous la surveillance des autorités douanières de la Communauté européenne ou de la Suisse, selon le cas, et qu'ils n'aient pas fait l'objet d'opérations autres que le déchargement, le rechargement ou toute autre opération destinée à les conserver en bon état. De ce fait, il ne faut pas que les marchandises aient été dédouanées à des fins de libre circulation ou de consommation. Qui plus est, il faut que la Norvège et la Communauté européenne ou la Suisse, selon le cas, aient des règles d'origine identiques pour les produits en question. Le caractère originaire ainsi que le droit à un régime préférentiel en Norvège des produits réexportés de la Communauté européenne ou de la Suisse doivent être attestés sur présentation d'un **certificat de remplacement formule A** délivré par les autorités douanières de la Communauté européenne ou de la Suisse. Voir à cet égard les sections 14 et 21 du Règlement sur les règles d'origine.

Sans préjudice de la règle du "transport direct", le Règlement norvégien sur les règles d'origine permet, à certaines conditions, que des produits visés par le SGP soient expédiés directement

d'une exposition ou foire quelconque organisée dans un autre pays que le pays bénéficiaire du SGP qui les exporte. Il faut toutefois que les produits soient demeurés continuellement sous la surveillance des autorités douanières du pays où a eu lieu l'exposition. Voir à cet égard la section 15 du Règlement sur les règles d'origine.

6. Documents attestant du "caractère originaire" des produits visés par le SGP

6.1 Preuve de l'origine

Pour qu'un produit puisse bénéficier d'un régime tarifaire préférentiel au titre du SGP au moment de son importation en Norvège, son caractère originaire doit être attesté sur présentation d'une preuve satisfaisante de son origine. Cette exigence ne s'applique toutefois pas à certaines petites expéditions de faible valeur; voir à cet égard la section 27 du Règlement sur les règles d'origine.

Une preuve de l'origine doit être délivrée par l'exportateur dans le pays bénéficiaire du SGP et doit être, en règle générale, attestée par les autorités douanières ou par un autre organisme dûment habilité du pays exportateur. Les déclarations sur facture n'ont pas besoin d'être approuvées ni de porter le cachet d'un organisme habilité. Les preuves de l'origine doivent toujours être délivrées et remplies conformément aux règles pertinentes du SGP norvégien.

Au moment de l'importation d'un produit en Norvège, son caractère originaire ainsi que son droit à un régime préférentiel doivent être attestés par un certificat d'origine formule A ou par une déclaration sur facture délivré par l'exportateur pour les expéditions contenant des produits originaires d'une valeur ne dépassant pas 25 000 couronnes norvégiennes.

Conformément au système norvégien de déclaration des importations, les importateurs norvégiens doivent en tout temps être en mesure de prouver que leurs produits peuvent bénéficier d'un régime tarifaire préférentiel au titre du SGP en présentant une preuve de l'origine valable aux autorités douanières. Conformément au Règlement sur les règles d'origine, les autorités douanières norvégiennes peuvent, par l'entremise des autorités compétentes du pays bénéficiaire du SGP concerné, vérifier l'authenticité et l'exactitude des preuves de l'origine qui ont été présentées.

Les preuves de l'origine suivantes sont valables dans le cadre du SGP:

- Certificat d'origine formule A
- Déclaration sur facture
- Certificat de remplacement formule A (par l'entremise de la Communauté européenne ou de la Suisse)
- Certificat de circulation EUR.1 (de la Norvège à un pays bénéficiaire du SGP à des fins de cumul)

6.1.1 Certificat d'origine formule A

L'exportateur peut délivrer un certificat d'origine formule A au moment de l'exportation en Norvège de produits originaires d'un pays bénéficiaire du SGP. Les règles régissant la délivrance d'un certificat d'origine formule A figurent dans les sections 17 à 21 du Règlement sur les règles d'origine. Un modèle du certificat d'origine formule A se trouve à l'annexe 1 de la partie II du présent document.

L'exportateur du pays bénéficiaire du SGP concerné doit remplir un certificat d'origine formule A et y apposer sa signature dans la case 12 (déclaration de l'exportateur). Les autorités

douanières dudit pays ou une autre autorité habilitée à attester ces certificats doivent apposer leur cachet et leur signature dans la case 11. La formule A doit être imprimée en anglais ou en français et être remplie conformément aux notes qui figurent au verso de la formule. Elle doit être remplie en français ou en anglais, et tous les renseignements manuscrits doivent être inscrits à l'encre et en caractères d'imprimerie. Les autorités douanières norvégiennes peuvent, si elles le jugent nécessaire, demander une traduction des renseignements fournis.

Il est possible de délivrer un **duplicata** de la formule A ainsi qu'un **certificat de remplacement formule A** à certaines conditions; voir à cet égard les sections 20 et 21 du Règlement sur les règles d'origine.

6.1.2 Déclaration sur facture

Au lieu de délivrer un certificat d'origine formule A, l'exportateur peut faire une déclaration de l'origine sur la facture – "déclaration sur facture" – au moment de l'exportation des produits originaires vers la Norvège. Pour qu'une déclaration sur facture puisse être délivrée, il faut que la valeur des produits originaires de l'expédition concernée ne dépasse pas 25 000 couronnes norvégiennes.

Une déclaration sur facture doit être établie en anglais ou en français. Le libellé de cette déclaration figure à l'annexe II de la partie II du présent document. La déclaration peut être imprimée ou écrite à la main sur la facture de l'exportateur. Si la déclaration est manuscrite, les renseignements doivent être inscrits à l'encre et en caractères d'imprimerie. La déclaration sur facture doit porter la signature manuscrite de l'exportateur du pays bénéficiaire du SGP. Les dispositions régissant la présentation d'une déclaration sur facture figurent à la section 22 du Règlement sur les règles d'origine.

6.1.3 Validité

Les preuves de l'origine (formule A ou déclaration sur facture) doivent être présentées aux autorités douanières norvégiennes au plus tard dix mois suivant la date de leur délivrance dans le pays bénéficiaire du SGP qui exporte les produits.

6.1.4 Certificat de remplacement formule A au moment de la réexportation (coopération avec la Communauté européenne et la Suisse)

Conformément à la section 21 du Règlement sur les règles d'origine, il est possible en Norvège de délivrer un **certificat de remplacement formule A** quand des produits originaires sont réexportés de Norvège vers la Communauté européenne ou la Suisse. Un certificat de remplacement formule A peut être délivré à la demande du réexportateur/de l'exportateur et il doit se fonder uniquement sur les indications portées sur le certificat d'origine formule A original qui a été délivré et visé dans le pays bénéficiaire du SGP. Un certificat de remplacement formule A peut être délivré pour l'ensemble de l'expédition en provenance d'un pays bénéficiaire du SGP ou pour une partie de cette expédition (expédition fractionnée). Il est toutefois impératif que les marchandises aient été continuellement sous contrôle douanier en Norvège avant d'être réexportées et qu'elles le soient dans le même état.

Il n'est pas possible de délivrer un certificat de remplacement formule A sur la base d'une déclaration sur facture. Qui plus est, les dispositions relatives aux certificats de remplacement ne s'appliquent pas quand des dérogations aux règles d'origine sont accordées conformément à la section 11 du Règlement sur les règles d'origine.

Les mêmes dispositions conditionnelles s'appliquent au moment de l'importation en Norvège de produits visés par le SGP qui ont transité par la Communauté européenne ou la Suisse.

6.1.5 Délivrance d'un certificat de circulation EUR.1 au moment de l'exportation de la Norvège

Quand un produit originaire au sens des règles d'origine du SGP est exporté de Norvège et qu'il subira des opérations exigeant un cumul bilatéral dans le pays bénéficiaire du SGP, son "caractère originaire" peut être attesté par un certificat de circulation EUR.1 ou une déclaration sur facture. Les preuves de l'origine délivrées en Norvège constitueront les documents nécessaires qui permettront le cumul dans ledit pays ainsi que l'exportation ultérieure vers la Norvège du produit originaire fini. Voir à cet égard les sections 18 et 23 du Règlement sur les règles d'origine. *Jusqu'à avis contraire, les dispositions relatives au cumul pour les produits originaires de la Communauté européenne ou de la Suisse ne sont pas applicables.*

Des modèles du certificat de circulation EUR.1 et de la déclaration sur facture sont annexés au Règlement sur les règles d'origine; voir à cet égard les annexes II et III de la partie II du présent document.

Au moment de l'exportation de produits originaires de la Norvège à des fins de cumul dans un pays bénéficiaire du SGP, l'exportateur doit inscrire dans la case 2 du certificat de circulation l'une des mentions suivantes:

"GSP BENEFICIARY COUNTRY" et "NORWAY" (version anglaise), ou

"PAYS BÉNÉFICIAIRE DU SGP" et "NORVÈGE" (version française).

6.2 Importations non commerciales de faible valeur

Les marchandises non commerciales de faible valeur importées en Norvège sont normalement admises sans qu'il y ait lieu de produire une preuve formelle de l'origine, pourvu qu'elles aient été envoyées d'un particulier à un autre ou fassent partie des bagages personnels des voyageurs. La valeur de telles expéditions ne doit cependant pas dépasser 1 750 couronnes norvégiennes dans le cas des petits colis envoyés d'un particulier à un autre ou 5 000 couronnes norvégiennes dans le cas de marchandises faisant partie des bagages personnels des voyageurs. Voir à cet égard la section 27 du Règlement sur les règles d'origine.

6.3 Importations par expéditions échelonnées

Conformément à la section 26 du Règlement sur les règles d'origine, certains produits démontés ou non montés peuvent être importés en Norvège par expéditions échelonnées. Les autorités douanières norvégiennes peuvent donner de plus amples renseignements sur la façon d'appliquer cette procédure.

7. Demande pour bénéficier d'un régime tarifaire préférentiel au moment du dédouanement

Un régime préférentiel au titre du SGP peut être accordé uniquement quand un importateur présente une demande en ce sens (sur la déclaration d'importation) au moment du dédouanement des produits importés en Norvège. Les taux de droit préférentiels qui sont appliqués au titre du SGP doivent toujours être attestés par une preuve de l'origine valable délivrée dans le pays bénéficiaire du SGP.

Si, pour une raison quelconque, une preuve de l'origine n'est pas disponible au moment de l'importation (du dédouanement), les taux de droit ordinaires doivent être calculés et appliqués aux produits concernés. Aux termes de la législation norvégienne, l'importateur dispose toutefois d'un délai de 36 mois pour présenter rétrospectivement une preuve de l'origine et demander un remboursement des droits de douane versés.

8. Produits visés par le SGP norvégien (liste des produits)

8.1 Remarques générales

La liste des produits ainsi que les taux de droit préférentiels s'appliquant aux produits originaires de pays bénéficiaires du SGP figurent dans la partie III du présent document (listes 1 à 7).

Les pays "les moins avancés" bénéficient généralement d'un régime plus avantageux que les pays "ordinaires". La liste des produits ainsi que les taux préférentiels de chaque produit figurent dans les listes mentionnées.

Il convient de noter que les listes contiennent également les produits admis en franchise de droits en régime NPF.

8.1.1 Produits agricoles

Chapitres 1 à 24 du SH et positions n° ex 2905, ex 3502 et ex 3823 du SH.

Pour ce qui est des secteurs de l'agriculture et des pêches visés par les chapitres 1 à 24 du SH et les positions n° ex 2905, ex 3502 et ex 3823 du SH, le taux de droit préférentiel qui s'applique aux produits énumérés est indiqué au début de chacune des listes 1 à 6.

a) Pays bénéficiaires du SGP "les moins avancés" (PMA)

Tous les produits visés par le SGP originaires d'un pays bénéficiaire du SGP "moins avancé" sont admis en franchise de droits, à l'exception des produits relevant de la liste 1 (voir plus loin).

Les produits visés par le SGP originaires d'un pays bénéficiaire du SGP "moins avancé" et relevant de la **liste 1** ont droit à une réduction de 30 pour cent des droits de douane normalement appliqués (ordinaires) au produit en question.

b) Pays bénéficiaires du SGP "ordinaires"

Les produits visés par le SGP originaires d'un pays bénéficiaire du SGP "ordinaire" et relevant de la **liste 2** sont admis en franchise de droits.

Les produits visés par le SGP originaires d'un pays bénéficiaire du SGP "ordinaire" et relevant de la liste 3 ont droit à une réduction de 100 pour cent sur *l'élément industriel* des droits de douane normalement appliqués (ordinaires) au produit en question, mais ils sont assujettis à un arrangement en matière de compensation des prix pour les composants agricoles qui y sont ajoutés.

Les produits visés par le SGP originaires d'un pays bénéficiaire du SGP "ordinaire" et relevant de la **liste 4** ont droit à une réduction de 15 pour cent des droits de douane normalement appliqués (ordinaires) au produit en question.

Les produits visés par le SGP originaires d'un pays bénéficiaire SGP "ordinaire" et relevant de la **liste 5** ont droit à une réduction de 10 pour cent des droits de douane normalement appliqués (ordinaires) au produit en question.

Les produits visés par le SGP originaires d'un pays bénéficiaire du SGP "ordinaire" et relevant de la **liste 6** ont droit à une réduction de 50 pour cent des droits de douane normalement appliqués (ordinaires) au produit en question.

Les produits agricoles originaires d'un pays bénéficiaire du SGP "ordinaire" et ne relevant pas des listes 2 à 6 n'ont pas droit à un régime préférentiel au titre du SGP au moment de leur importation en Norvège.

8.1.2 Produits industriels

Chapitres 25 à 97 du SH (à l'exception des positions n° ex 2905, ex 3502 et ex 3823 du SH, voir 8.1.2)

a) Pays bénéficiaires du SGP "les moins avancés" (PMA)

Tous les produits industriels visés par le SGP des chapitres 25 à 97 du SH qui sont originaires d'un pays bénéficiaire du SGP "moins avancé" sont admis en franchise de droits, à l'exception des produits portant les positions n° ex 2905, ex 3502 et ex 3823 du SH mentionnés au paragraphe 8.1.2 ci-dessus et qui relèvent de la liste 1.

b) Pays bénéficiaires du SGP "ordinaires"

Tous les produits industriels visés par le SGP des chapitres 25 à 97 du SH qui sont originaires d'un pays bénéficiaire du SGP "ordinaire" sont admis en franchise de droits, à l'exception des produits portant les positions n° ex 2905 et ex 3823 du SH mentionnés au paragraphe 8.1.2 ci-dessus et qui relèvent de la liste 2 ou de la liste 5, **à l'exception des produits énumérés à la liste 7 (listes des exceptions)**.

9. **Autres dispositions**

9.1 Contrôle

Un régime tarifaire préférentiel ne peut être accordé au titre du SGP qu'à un produit visé par ledit système qui satisfait aux règles d'origine du SGP norvégien. En cas de doute ou dans le cadre d'un contrôle impromptu, les autorités douanières norvégiennes peuvent demander qu'une preuve de l'origine délivrée dans un pays bénéficiaire du SGP soit contrôlée.

Les autorités compétentes d'un pays bénéficiaire du SGP doivent aider les autorités norvégiennes à contrôler l'authenticité des certificats d'origine formule A ou des déclarations sur facture délivrés ou établis dans leur pays et à contrôler l'exactitude des renseignements qui figurent sur ces documents. En cas de doute, et tout particulièrement si aucune réponse à leur demande de contrôle ne leur est fournie dans le délai prescrit, les autorités douanières norvégiennes peuvent suspendre ou refuser un régime tarifaire préférentiel.

Les dispositions relatives à l'assistance mutuelle et au contrôle de la preuve de l'origine figurent aux sections 30 et 31 du Règlement sur les règles d'origine.

9.2 Surveillance

Conformément au décret du Parlement et à la décision du Ministère des finances, un arrangement en matière de surveillance et d'octroi de licence pour quelques produits agricoles a été mis en œuvre le 30 juin 1995. Les produits concernés sont accompagnés d'un astérisque (*) dans les listes des produits agricoles (listes 1 à 6) de la partie III du présent document.

Pour bénéficier d'un régime tarifaire préférentiel, les produits visés par le système de surveillance doivent être accompagnés d'une licence valable au moment de leur importation en Norvège. Les demandes visant à obtenir de telles licences doivent être envoyées à la Direction des douanes et de l'accise avant l'importation des produits en question. Ces licences sont normalement délivrées automatiquement au demandeur.

PARTIE II

RÈGLES D'ORIGINE ET PREUVE DE L'ORIGINE

Règlement relatif à l'origine des marchandises, etc., dans le cadre du Système généralisé de préférences (SGP) aux fins de l'importation de marchandises en provenance des pays en développement

Promulgué le 20 février 1998 par le Ministère norvégien des finances conformément à l'alinéa 4 du troisième paragraphe de l'article 2 des dispositions liminaires du Tarif douanier; voir décision du Storting (Parlement norvégien) du 15 juin 1971 et Décret royal n° 3 du 3 septembre 1971, concernant le Système généralisé de préférences aux fins de l'importation de marchandises en provenance des pays en développement.

CHAPITRE PREMIER - DISPOSITIONS GÉNÉRALES

Section 1 - Définitions

Aux fins du présent règlement, on entend par:

1. *fabrication*, toute forme d'ouvrage ou de transformation, y compris l'assemblage ou des opérations spécifiques;
2. *matière*, tout ingrédient, toute matière première, tout composant ou toute partie, etc., utilisée dans la fabrication du produit;
3. *produit*, le produit en cours de fabrication, même s'il est destiné à être utilisé ultérieurement dans une autre opération de fabrication;
4. *marchandises*, à la fois les matières et les produits;
5. *valeur en douane*, la valeur déterminée sur la base des règlements publiés par le Ministère norvégien des finances et des douanes conformément à l'Accord sur la mise en œuvre de l'article VII de l'Accord général sur les tarifs douaniers et le commerce (Accord de l'OMC sur l'évaluation en douane);
6. *prix départ usine*, le prix payé au fabricant dans l'entreprise duquel a lieu la dernière ouvrage ou transformation, pour autant que ce prix comprenne la valeur de toutes les matières utilisées, diminuée de toutes les taxes intérieures qui sont ou pourraient être remboursées lorsque le produit obtenu est exporté;
7. *valeur des matières*, la valeur en douane, au moment de l'importation, des matières originaires ou non originaires utilisées ou, si celle-ci n'est pas connue et ne peut être déterminée, le premier prix déterminable payé pour les matières dans le pays de fabrication;
8. *chapitres et positions*, les chapitres et les positions (à quatre chiffres) utilisés dans la nomenclature du Système harmonisé de désignation et de codification des marchandises (le Système harmonisé);
9. *classification*, la classification d'un produit ou d'une matière sous une rubrique donnée;

10. *expédition*, des produits qui sont envoyés simultanément par un exportateur à un destinataire ou qui font l'objet d'un document de transport unique portant sur leur transport de l'exportateur au destinataire ou, à défaut d'un tel document, d'une facture unique;
11. *exportateur agréé*, un exportateur norvégien habilité par les autorités douanières norvégiennes à délivrer des déclarations sur facture;
12. *pays bénéficiaire du SGP*, les pays ou territoires en développement bénéficiaires figurant à un moment donné sur la liste publiée par les autorités douanières norvégiennes des pays dont les produits peuvent bénéficier de préférences tarifaires;
13. *formule A*, une preuve de l'origine revêtant la forme d'un certificat d'origine formule A, dont la présentation et le contenu auront été précisés à un moment donné;
14. *déclaration sur facture*, une preuve de l'origine revêtant la forme d'une déclaration ou d'une facture dont le contenu aura été précisé à un moment donné;
15. *EUR.1*, une preuve de l'origine revêtant la forme d'un certificat de circulation EUR.1 dont la présentation et le contenu auront été précisés à un moment donné.

CHAPITRE II - PRODUITS ORIGINAIRES

Section 2 - Critères d'origine

Un produit est réputé originaire d'un pays bénéficiaire du SGP s'il a été:

1. entièrement obtenu dans ledit pays conformément à la section 3; ou
2. obtenu dans ledit pays et comportant dans sa fabrication des produits autres que ceux visés à l'alinéa 1, pour autant que les produits en question aient été suffisamment ouverts ou transformés conformément à la section 4.

Les produits originaires de Norvège exportés vers un pays bénéficiaire du SGP et qui y font l'objet d'une ouvraison ou d'une transformation allant au-delà des opérations visées à la section 5 sont réputés originaires dudit pays.

Le Ministère norvégien des finances et des douanes peut appliquer un arrangement aux termes duquel les produits originaires de la Communauté européenne ou de la Suisse qui sont exportés vers un pays bénéficiaire du SGP et y font l'objet d'une ouvraison ou d'une transformation allant au-delà des opérations visées à la section 5 sont réputés originaires dudit pays. Si de sérieuses distorsions des échanges ou d'autres effets indésirables devaient en résulter, le Ministère norvégien des finances et des douanes pourra décider de suspendre sur le champ le régime tarifaire préférentiel prévu par la présente disposition.

Les dispositions du premier paragraphe s'appliquent *mutatis mutandis* lorsqu'il s'agit de déterminer si un produit est originaire de la Norvège, de la Communauté européenne ou de la Suisse.

Section 3 - Produits entièrement obtenus dans un pays bénéficiaire du SGP

Aux fins de l'application de l'alinéa 1 du premier paragraphe de la section 2, les produits ci-après sont réputés être entièrement obtenus dans un pays bénéficiaire du SGP:

1. produits minéraux extraits de son sol ou de ses fonds marins;
2. produits végétaux récoltés dans le pays;
3. animaux vivants nés et élevés dans le pays;
4. produits provenant d'animaux vivants élevés dans le pays;
5. produits provenant de la chasse ou de la pêche dans le pays;
6. produits de la pêche en mer et autres produits tirés de la mer par ses bateaux à l'extérieur de ses eaux territoriales;
7. produits fabriqués à bord de ses navires-usines à partir des produits visés à l'alinéa 6 exclusivement;
8. articles usagés collectés dans le pays à seule fin de récupérer les matières premières;
9. déchets et ferraille résultant des opérations de fabrication effectuées dans le pays;
10. produits extraits du fond de la mer ou du sous-sol à l'extérieur des eaux territoriales du pays pour autant que celui-ci jouisse en la matière de droits exclusifs d'exploitation;
11. marchandises fabriquées dans le pays uniquement à partir des produits mentionnés aux alinéas 1 à 10.

Les expressions "*ses bateaux*" et "*ses navires-usines*" figurant aux alinéas 6 et 7 du premier paragraphe de la présente section désignent uniquement les bateaux et navires-usines:

1. qui sont immatriculés ou enregistrés dans le pays bénéficiaire du SGP dont il s'agit;
2. qui arborent le pavillon dudit pays;
3. qui appartiennent pour au moins 50 pour cent à des nationaux dudit pays ou à une société ayant son siège dans ledit pays et dont le directeur général, le président du conseil d'administration ou du conseil de surveillance et la majorité des membres desdits conseils sont des nationaux dudit pays et, en outre, dans le cas de sociétés de personnes ou de sociétés à responsabilité limitée, dont au moins la moitié du capital appartient audit pays ou à des organismes publics ou des nationaux dudit pays;
4. dont le capitaine et les officiers sont des nationaux dudit pays; et
5. dont au moins 75 pour cent des membres de l'équipage sont des nationaux dudit pays.

Les navires hauturiers, y compris les navires-usines sur lesquels les poissons pêchés sont préparés ou transformés sont réputés faire partie du territoire du pays bénéficiaire du SGP, pour autant qu'ils satisfassent aux conditions énoncées au deuxième paragraphe.

Section 4 - Liste des opérations donnant des produits suffisamment ouverts ou transformés

Cette liste énumère les ouvrages ou les transformations que doivent subir des matières non originaires pour donner un caractère originaire au produit ainsi obtenu. La liste en vigueur sera publiée par les autorités douanières norvégiennes.

Aux fins de l'alinéa 2 du premier paragraphe de la section 2, les matières non originaires sont réputées avoir été suffisamment ouvertes ou transformées dans un pays bénéficiaire du SGP lorsque le produit obtenu est classé sous une rubrique différente de celles sous lesquelles figurent toutes les matières non originaires entrant dans sa fabrication. Toutefois, cette disposition ne joue pas en cas de stipulation contraire du paragraphe 3 ci-dessous ou de la section 5. Les notes liminaires de la liste des ouvrages et des transformations s'appliquent à tous les produits obtenus à partir de produits non originaires, que ces derniers soient ou non soumis aux dispositions spécifiques énoncées dans ladite liste ou à celles du présent paragraphe.

Les produits visés aux colonnes 1 et 2 de la liste des ouvrages et des transformations sont réputés avoir été suffisamment ouverts ou transformés dans un pays bénéficiaire du SGP lorsque les conditions énoncées dans la colonne 3 sont remplies. Des matières non originaires pourront néanmoins être utilisées pour autant que leur valeur globale ne dépasse pas 5 pour cent du prix départ usine du produit. Toutefois, cette disposition ne joue pas en cas de stipulation contraire de la section 5. Aucun des pourcentages indiqués dans la liste concernant la valeur maximale des matières non originaires qui peuvent être utilisées ne pourra toutefois être dépassé par le biais de la présente disposition.

La disposition énoncée dans les deuxième et troisième phrases du troisième paragraphe ne s'applique pas aux produits classés dans les chapitres 50 à 63 du Système harmonisé.

Section 5 - Ouvraison ou transformation insuffisante

Aux fins d'application de la section 2, les opérations ci-après sont réputées ne pas constituer une ouvraison ou une transformation suffisante pour donner à un produit un caractère originaire, même si les conditions énoncées à la section 4 sont remplies:

1. opérations destinées à assurer la conservation des produits en bon état pendant le transport et l'entreposage (aération, étalement, séchage, placement dans le sel, le dioxyde de soufre ou d'autres solutions aqueuses, enlèvement des parties endommagées et opérations analogues);
2. opérations simples de dépoussiérage, de criblage ou de filtrage, de triage, de classement, d'assortiment (notamment pour constituer une gamme ou une série d'articles), de lavage, de peinture, de découpage, etc.;
3. modification des emballages, rupture et confection d'emballages, simple mise en bouteilles, fioles, sacs, caisses, boîtes, conditionnement sur support en carton, etc., et toute autre opération d'emballage simple;
4. apposition de marques, d'étiquettes ou d'autres signes distinctifs analogues sur des produits ou leur emballage;
5. simple mélange de produits, de nature identique ou différente, dont un ou plusieurs éléments ne répondent pas aux conditions énoncées dans le présent règlement pour être réputés produits originaires;

6. simple assemblage d'éléments en vue d'obtenir un produit complet;
7. combinaison de deux ou plusieurs des opérations décrites aux alinéas 1 à 6;
8. abattage d'animaux.

Section 6 - Cumul régional de l'origine

Le Ministère norvégien des finances et des douanes peut consentir à ce que des pays appartenant au même groupe régional soient exceptés des règles de la section 2 conformément aux dispositions ci-après.

Lorsque des produits originaires d'un pays qui est membre d'un groupe régional sont ouverts ou transformés dans un autre pays de ce groupe, ils sont réputés originaires du pays où la dernière ouvraison ou transformation a eu lieu, pour autant que la valeur ajoutée dans ledit pays soit supérieure à la valeur en douane la plus élevée des produits utilisés originaires de l'un quelconque des autres pays de ce groupe régional, et que l'ouvraison et la transformation effectuées dans ledit pays aillent au-delà des opérations mentionnées à la section 5. On entend par valeur ajoutée le prix départ usine diminué de la valeur en douane de chacun des produits utilisés qui sont originaires d'un autre pays du groupe régional.

Si les conditions énoncées au deuxième paragraphe ne sont pas remplies, le produit est réputé originaire du pays du groupe régional où sa valeur en douane est la plus élevée.

Les produits originaires d'un pays d'un groupe régional qui sont exportés en Norvège par un autre pays du même groupe sans avoir été ouverts ou transformés au-delà des opérations mentionnées à la section 5 conservent leur origine. Sans préjudice de la section 14, des produits originaires d'un pays appartenant à un groupe régional peuvent transiter par un autre pays de ce groupe, qu'ils y fassent ou non l'objet d'une ouvraison ou d'une transformation supplémentaire.

Les dispositions de la présente section ne sont applicables que si:

1. les règles régissant le commerce dans le cadre du cumul régional, comme celui entre les pays du groupe régional, sont identiques à celles qui sont énoncées dans le présent règlement; et si
2. chaque pays du groupe régional s'est engagé à respecter ou à faire respecter les dispositions du présent règlement et à apporter à la Norvège et aux autres pays du groupe régional la coopération administrative nécessaire pour assurer correctement la délivrance et le contrôle des certificats d'origine formule A ainsi que le contrôle des déclarations sur facture.

Les dispositions du chapitre V concernant les questions administratives et le contrôle de la preuve de l'origine s'appliquent *mutatis mutandis*.

Le secrétariat du groupe régional concerné doit notifier le Ministère norvégien des affaires étrangères quand tous les pays d'un groupe régional se sont engagés à respecter les obligations énoncées au cinquième paragraphe. Un agrément de cumul régional doit être communiqué par les autorités douanières norvégiennes, avec indication de la date d'entrée en vigueur.

Section 7 - Unités à prendre en considération

On entend par unités à prendre en considération les éléments constitutifs d'un produit sur lesquels se fonde l'évaluation qui est faite pour lui donner le caractère de produit originaire.

L'unité à prendre en considération est le produit réputé élément de base quand il s'agit de le classer selon la nomenclature du Système harmonisé. Lorsqu'un produit composé d'un groupe ou d'un assemblage de produits est classé sous une rubrique unique, l'ensemble constitue l'unité à prendre en considération. Lorsqu'une expédition se compose d'un certain nombre de produits identiques classés sous la même rubrique, chaque produit doit être évalué séparément. Lorsque l'emballage est classé avec le produit qu'il contient aux termes des Règles générales pour l'interprétation du Système harmonisé, il doit l'être également aux fins de la détermination de l'origine.

Section 8 - Accessoires, pièces de rechange et outillages

Les accessoires, pièces de rechange et outillages accompagnant un équipement, une machine, un appareil ou un véhicule dont ils font normalement partie intégrante et qui sont inclus dans le prix de celui-ci ou ne sont pas facturés séparément sont réputés ne faire qu'un avec l'équipement, la machine, l'appareil ou le véhicule en question.

Section 9 - Assortiments

Les assortiments, tels que définis dans les Règles générales pour l'interprétation du Système harmonisé, sont réputés originaires d'un pays bénéficiaire du SGP lorsque tous les éléments constitutifs de l'assortiment sont des produits originaires. Lorsqu'un assortiment comprend des produits originaires et des produits non originaires, le tout est réputé originaire du pays bénéficiaire du SGP dont il s'agit, pourvu que la valeur des éléments non originaires ne dépasse pas 15 pour cent du prix départ usine de l'assortiment.

Section 10 - Éléments neutres

Pour déterminer si un produit est ou non originaire d'un pays bénéficiaire du SGP, il ne faut pas tenir compte de l'énergie et du combustible, des installations et du matériel, des machines et de l'outillage qui ont pu servir à fabriquer le produit, ni des articles qui n'entrent pas et ne sont pas destinés à entrer dans la composition finale du produit.

Section 11 - Dérogations

Le Ministère norvégien des finances et des douanes peut accorder des dérogations aux règles d'origine du présent règlement en faveur des pays bénéficiaires du SGP les moins avancés lorsque le développement d'industries existantes ou la création de nouvelles industries le justifie. Les autorités douanières norvégiennes donnent notification des pays bénéficiaires du SGP réputés les moins avancés. Normalement, des dérogations ne sont pas accordées pour plus de deux ans à la fois.

Dans l'examen des demandes, il est tenu compte en particulier de la capacité des entreprises existantes à poursuivre leurs exportations vers la Norvège et de la question de savoir s'il existe un risque de fermeture d'entreprises existantes dans le pays bénéficiaire du SGP intéressé, si une dérogation entraînerait des investissements considérables dans l'industrie de ce pays et si cela permettrait par la suite de satisfaire progressivement aux règles d'origine, ainsi que des répercussions économiques et sociales d'une dérogation, notamment l'emploi dans le pays bénéficiaire du SGP et en Norvège. D'autres conditions particulières peuvent être énoncées.

Outre la désignation du produit fini, les demandes de dérogation doivent comporter des renseignements sur les points suivants:

1. la nature et la quantité des matières originaires d'un pays tiers;
2. les processus de fabrication;
3. la valeur ajoutée;
4. l'effectif de l'entreprise concernée;
5. le volume prévu des exportations vers la Norvège;
6. les autres sources éventuelles d'approvisionnement en matières premières;
7. la durée et les raisons de la dérogation sollicitée; et
8. d'autres observations importantes.

Les dispositions de la présente section s'appliquent *mutatis mutandis* aux demandes de prolongation.

Lorsqu'il est fait usage d'une dérogation, il convient d'inscrire dans la case 4 du certificat d'origine formule A ou sur la déclaration sur facture l'une des mentions suivantes:

"DEROGATION - Decision ... (year/number) and date" (version anglaise), ou

"DÉROGATION - Décision ... (année/numéro) et date" (version française).

CHAPITRE III - CONDITIONS TERRITORIALES, TRANSPORT, ETC.

Section 12 - Le principe de territorialité

Les conditions énoncées à la section 2 quant à l'acquisition du caractère originaire doivent être remplies sans interruption dans un pays bénéficiaire du SGP ou en Norvège. Sauf disposition contraire des sections 6 et 13, le caractère originaire n'est plus reconnu lorsque les produits ayant fait l'objet d'une ouvraison ou d'une transformation dans un pays bénéficiaire du SGP ou en Norvège ont quitté le territoire du pays concerné, que des opérations aient ou non été effectuées hors de ce territoire.

Section 13 - Réimportation de marchandises

Les marchandises originaires qui sont exportées d'un pays bénéficiaire du SGP ou de Norvège vers un autre pays puis réimportées sont réputées non originaires. Cette règle s'applique sauf disposition contraire de la section 6 ou s'il peut être prouvé aux autorités compétentes du pays bénéficiaire du SGP, ou aux autorités douanières norvégiennes, que les marchandises renvoyées sont les mêmes que celles qui avaient été exportées, et qu'elles n'ont subi aucune opération allant au-delà des mesures nécessaires pour les conserver en bon état pendant leur séjour dans le pays en question ou au cours de l'exportation.

Section 14 - Transport direct

Les marchandises originaires d'un pays bénéficiaire du SGP conformément aux dispositions du premier paragraphe de la section 2 doivent être envoyées directement dudit pays jusqu'en Norvège.

Les marchandises originaires de la Norvège, de la Communauté européenne ou de la Suisse conformément aux dispositions des deuxième et troisième paragraphes de la section 2 doivent être envoyées directement vers le pays bénéficiaire du SGP concerné.

Les marchandises sont réputées avoir été transportées directement dans les cas suivants:

1. elles ont été transportées sans passer par le territoire d'un quelconque autre pays;
2. elles constituent une seule et même expédition transitant par le territoire de pays autres que le pays bénéficiaire du SGP et comportant, éventuellement, un transbordement ou un entreposage temporaire dans ces pays, pour autant qu'elles soient demeurées sous la surveillance des autorités douanières du pays de transit ou d'entreposage et qu'elles n'aient pas fait l'objet d'opérations autres que le déchargement, le rechargement ou toute opération destinée à les conserver en bon état;
3. elles ont été transportées par canalisation sans interruption à travers le territoire d'autres pays;
4. elles sont originaires d'un groupe régional et ont transité par le territoire d'autres pays du même groupe dans les cas où s'applique la section 6, qu'elles aient ou non fait l'objet d'une ouvraison ou d'une transformation supplémentaire dans les pays en question; ou
5. elles ont transité par le territoire de la Communauté européenne ou de la Suisse, avec ou sans entreposage temporaire dans lesdits territoires, et ont été réexportées par la suite en totalité ou en partie vers la Norvège ou le pays bénéficiaire du SGP, pour autant qu'elles soient demeurées sous la surveillance des autorités douanières du pays de transit ou d'entreposage et qu'elles n'aient pas fait l'objet d'opérations autres que le déchargement, le rechargement ou toute opération destinée à les conserver en bon état.

Comme preuve que les conditions énoncées à l'alinéa 2 du deuxième paragraphe ont été remplies, les pièces ci-après doivent être fournies aux autorités douanières norvégiennes:

1. un document de transport unique délivré dans le pays bénéficiaire du SGP, portant sur le transport à partir du pays exportateur en passant par le pays de transit; ou
2. un certificat délivré par les autorités douanières du pays de transit
 - a) comportant la désignation exacte des marchandises,
 - b) mentionnant les dates de déchargement et de rechargement des marchandises et indiquant le cas échéant le moyen de transport utilisé, et
 - c) attestant les conditions dans lesquelles les marchandises sont demeurées dans le pays de transit, ou
3. à défaut de la documentation susmentionnée, toute pièce justificative.

S'agissant du transport de marchandises originaires de la Norvège, de la Communauté européenne ou de la Suisse, conformément aux deuxième et troisième paragraphes de la section 2, les dispositions du deuxième paragraphe s'appliquent *mutatis mutandis*. Comme preuve que les

conditions énoncées à l'alinéa 5 du deuxième paragraphe ont été remplies, un certificat de remplacement délivré conformément aux dispositions de la section 21 est présenté aux autorités douanières norvégiennes.

Section 15 - Expositions

Les produits expédiés d'un pays bénéficiaire du SGP pour être exposés dans un autre pays et qui, une fois l'exposition terminée, sont importés en Norvège sont alors réputés originaires du pays bénéficiaire du SGP en question, pour autant qu'ils remplissent les conditions énoncées dans le présent règlement afin d'être reconnus comme produits originaires et que la preuve soit fournie aux autorités douanières norvégiennes:

1. qu'un exportateur a expédié ces produits directement du territoire du pays bénéficiaire du SGP qui les exporte au pays où l'exposition a lieu, et les a exposés dans ce dernier;
2. que les produits ont été vendus ou cédés par cet exportateur à un destinataire en Norvège;
3. que les produits ont été expédiés directement en Norvège pendant l'exposition ou immédiatement après dans l'état où ils avaient été envoyés pour l'exposition; et
4. que, depuis qu'ils ont été expédiés pour l'exposition, les produits n'ont été utilisés qu'à des fins de présentation à cette exposition.

Un certificat d'origine formule A indiquant le nom et l'adresse de l'exposition est présenté aux autorités douanières norvégiennes de la manière habituelle. Au besoin, des pièces justificatives supplémentaires sur la nature des produits et les conditions dans lesquelles ils ont été exposés pourront être réclamées.

La présente section s'applique à toute exposition ou foire commerciale, industrielle, agricole ou artisanale, ainsi qu'à toute présentation publique analogue au cours de laquelle les produits demeurent sous contrôle douanier. Elle ne s'applique pas aux expositions organisées à des fins privées dans des magasins ou des locaux commerciaux en vue de la vente de produits étrangers.

CHAPITRE IV - PREUVE DE L'ORIGINE

Section 16 - Conditions générales

Pour attester qu'un produit est originaire d'un pays bénéficiaire du SGP conformément à la section 2, l'un des deux documents ci-après est présenté au moment de l'importation en Norvège:

1. un certificat d'origine formule A délivré par l'exportateur dans un pays bénéficiaire du SGP conformément aux dispositions de la section 17, voir sections 18, 19, 20 et 21; ou
2. une déclaration sur facture établie par l'exportateur dans un pays bénéficiaire du SGP conformément aux dispositions de la section 22, pour autant que la valeur des produits originaires de l'expédition ne dépasse pas 25 000 couronnes norvégiennes.

Si des produits sont exportés de la Norvège, de la Communauté européenne ou de la Suisse pour être ouverts ou transformés dans un pays bénéficiaire du SGP conformément au deuxième ou troisième paragraphe de la section 2, des pièces attestant leur origine doivent être présentées comme il est indiqué à la section 23.

Section 17 - Délivrance du certificat d'origine formule A

Pour être valable, un certificat d'origine formule A doit être visé par les autorités compétentes du pays bénéficiaire du SGP. Il ne peut l'être que sur demande de l'exportateur.

L'exportateur joint à sa demande un document justificatif prouvant que les produits destinés à l'exportation remplissent les conditions requises pour la délivrance d'un certificat d'origine formule A. Celui-ci est établi en anglais ou en français et doit être rempli à l'aide d'une machine à écrire ou par d'autres moyens techniques. Tous les renseignements manuscrits doivent être inscrits à l'encre et en caractères d'imprimerie. Les renseignements de la case 2 du certificat d'origine formule A (destinataire) sont facultatifs. La case 7 (description des marchandises) doit être remplie de manière à exclure toute possibilité d'ajout frauduleux ultérieur. Aucune ligne de la case ne doit être laissée en blanc. Si la case n'est pas entièrement remplie, on tirera une ligne horizontale juste au-dessous de la dernière ligne de la description et on barrera d'une ligne transversale l'espace laissé en blanc. La case 12 doit être correctement remplie, la Norvège devant être indiquée comme le pays importateur. La date de délivrance d'un certificat d'origine formule A doit figurer dans la case 11. Cette case est destinée à recevoir la signature manuscrite de l'autorité compétente du pays bénéficiaire du SGP qui délivre le certificat.

Les autorités compétentes dudit pays veillent à ce que le certificat et la demande soient correctement remplis. Elles vérifient en outre l'origine du produit et l'exactitude des renseignements fournis dans le certificat. Sauf stipulation contraire de la section 6, le certificat n'est visé que si les produits destinés à être exportés peuvent être réputés originaires de ce pays conformément aux dispositions du présent règlement.

Un certificat d'origine formule A est remis à l'exportateur dès que l'exportation est effective ou assurée.

Pour vérifier que les conditions énoncées au deuxième paragraphe sont remplies, les autorités compétentes du pays bénéficiaire du SGP peuvent exiger des pièces justificatives ou effectuer tous les contrôles qu'elles jugent nécessaires.

Aux fins de contrôle *a posteriori* d'un certificat d'origine formule A, lesdites autorités conservent pendant au moins trois ans une copie du certificat ainsi que de toutes les pièces justificatives et de tous les documents d'exportation connexes.

Section 18 - Cumul de l'origine concernant des produits originaires de la Norvège, de la Communauté européenne ou de la Suisse

Lorsque les autorités compétentes du pays bénéficiaire du SGP doivent délivrer un certificat d'origine formule A concernant des produits ayant acquis un caractère originaire conformément aux deuxième et troisième paragraphes de la section 2, elles se fondent sur les certificats de circulation EUR.1 ou les déclarations sur facture délivrés ou établis en Norvège, dans la Communauté européenne ou en Suisse.

La case 4 des certificats d'origine formule A délivrés conformément au premier paragraphe doit contenir l'une des mentions suivantes : "NORWAY CUMULATION", "EC CUMULATION" ou "SWITZERLAND CUMULATION" (versions anglaises), ou "CUMUL NORVÈGE", "CUMUL CE" ou "CUMUL SUISSE" (versions françaises).

Le deuxième paragraphe s'applique *mutatis mutandis* à toute déclaration sur facture établie conformément aux dispositions de la section 22.

Section 19 – Certificat d'origine formule A délivré *a posteriori*

Les autorités compétentes du pays bénéficiaire du SGP peuvent, à titre exceptionnel, délivrer un certificat d'origine formule A après l'exportation des marchandises visées, pour autant qu'un tel certificat n'ait pas été délivré au moment de l'exportation en raison d'erreurs, d'omissions fortuites ou de circonstances particulières, ou qu'on leur apporte la preuve qu'un certificat d'origine formule A avait bien été délivré mais avait été refusé à l'importation pour des raisons techniques.

Aux fins du premier paragraphe, l'exportateur doit indiquer dans la demande le lieu et la date d'exportation des produits auxquels se rapporte le certificat et préciser les raisons de sa requête.

Les autorités compétentes du pays bénéficiaire du SGP ne peuvent délivrer un certificat *a posteriori* qu'après avoir vérifié que les indications fournies dans la demande de l'exportateur concordent avec celles des documents d'exportation correspondants.

La case 4 des certificats d'origine formule A délivrés *a posteriori* doit comporter l'une des mentions suivantes: "ISSUED RETROSPECTIVELY" (version anglaise), ou DÉLIVRÉ A *POSTERIORI*" (version française).

Section 20 - Délivrance d'un duplicata du certificat d'origine formule A

En cas de vol, perte ou destruction d'un certificat d'origine formule A, les autorités qui ont délivré le certificat peuvent, à la demande de l'exportateur, délivrer un duplicata en se fondant sur les documents d'exportation en leur possession. Le duplicata doit porter la date de délivrance du certificat original et il est valable à compter de cette date.

La case 4 du duplicata de la formule A doit porter la mention "DUPLICATE" (version anglaise) ou "DUPLICATA" (version française).

Section 21 - Délivrance d'un certificat de remplacement

Les autorités douanières norvégiennes peuvent à tout moment remplacer un certificat d'origine formule A par un ou plusieurs autres certificats d'origine formule A, pour autant que cela soit fait au bureau de douane où les produits se trouvent sous contrôle douanier. Un certificat de remplacement ne peut être délivré qu'à la demande de l'importateur.

Sur demande du réexportateur, les autorités douanières norvégiennes peuvent délivrer ledit certificat de remplacement si les marchandises sont destinées à être réexportées de Norvège vers la Communauté européenne ou la Suisse, soit en bloc soit sous forme d'expéditions fractionnées. L'origine des produits doit être attestée par un certificat d'origine formule A délivré par les autorités compétentes d'un pays bénéficiaire du SGP pour les exportations vers la Norvège. La Norvège et le pays destinataire des marchandises réexportées doivent avoir les mêmes règles d'origine pour les produits en question et ces derniers, durant leur séjour en Norvège, doivent avoir été continuellement sous le contrôle des autorités douanières.

Le deuxième paragraphe ne s'applique pas si les produits ont été exportés vers la Norvège au titre de la clause de dérogation énoncée dans la section 11.

De même, dans des conditions identiques à celles évoquées au deuxième paragraphe, les autorités douanières de la Communauté européenne ou de la Suisse peuvent délivrer ledit certificat de remplacement lorsque des produits originaires d'un pays bénéficiaire du SGP sont réexportés vers la Norvège.

Un certificat de remplacement est considéré comme le certificat d'origine définitif des produits auxquels il se rapporte.

Pour délivrer ledit certificat de remplacement, les autorités douanières norvégiennes se fondent sur les indications portées sur le certificat original. Le certificat de remplacement doit être visé par les autorités douanières norvégiennes.

Le bureau de douane sollicité inscrit sur le certificat original les numéros, le nombre, le type et le poids des produits expédiés ainsi que les numéros de série et la date de délivrance des certificats de remplacement. Les autorités douanières norvégiennes conservent le certificat original pendant au moins trois ans aux fins de contrôle *a posteriori*.

Une photocopie du certificat original peut être jointe au certificat de remplacement. La case supérieure droite du certificat de remplacement doit indiquer le nom du pays où ce certificat est délivré. La case 4 doit contenir la mention "REPLACEMENT CERTIFICATE" (version anglaise) ou "CERTIFICAT DE REMPLACEMENT" (version française), ainsi que le numéro de série et la date de délivrance du certificat original. La case 1 doit indiquer le nom du réexportateur. La case 10 doit identifier la facture du réexportateur. Le nom du destinataire final peut être indiqué dans la case 2. Tous les détails fournis dans les cases 3 à 9 du certificat original au sujet des produits réexportés doivent être repris dans le certificat de remplacement. Les cases 7 et 9 doivent indiquer le nombre, la nature et le poids brut ou toute autre mesure des produits visés. Les autorités douanières qui délivrent un certificat de remplacement visent ce certificat dans la case 11. Leur responsabilité se borne à délivrer le certificat. Les indications concernant le pays d'origine et le pays de destination sont reportées du certificat original à la case 12 du certificat de remplacement. Cette case est signée par la personne habilitée à le faire qui a établi le certificat de remplacement. Une personne qui signe ainsi de bonne foi cette case n'est pas responsable de l'exactitude des indications portées sur le certificat original.

Section 22 - Contenu et présentation de la déclaration sur facture

Une déclaration sur facture pourra être établie:

1. par un exportateur agréé en Norvège; ou
2. par tout exportateur dans un pays bénéficiaire du SGP ou en Norvège pour les expéditions composées d'un ou de plusieurs colis contenant des produits originaires d'une valeur totale ne dépassant pas 25 000 couronnes norvégiennes.

Une déclaration sur facture peut être établie uniquement si les produits concernés peuvent être réputés originaires d'un pays bénéficiaire du SGP ou de la Norvège au sens du présent règlement.

L'exportateur établissant une déclaration sur facture doit pouvoir présenter à tout moment, à la demande des autorités douanières norvégiennes ou d'une autre autorité compétente du pays exportateur, tous les documents appropriés attestant le caractère originaire des produits concernés et apportant la preuve que les autres conditions énoncées dans le présent règlement sont remplies.

L'exportateur établit une déclaration sur facture à l'aide d'une machine à écrire ou par d'autres moyens techniques ou encore en imprimant la déclaration sur la facture, le bon de livraison ou tout autre document commercial. La déclaration est établie en anglais ou en français. Si elle est remplie à la main, elle doit l'être à l'encre et en caractères d'imprimerie.

Une déclaration sur facture doit porter la signature manuscrite originale de l'exportateur. Un exportateur agréé au sens de la section 24 n'est toutefois pas tenu de signer cette déclaration à

condition de présenter aux autorités douanières norvégiennes un engagement écrit par lequel il accepte la responsabilité entière de toute déclaration sur facture l'identifiant comme si elle avait été signée de sa propre main.

Une déclaration sur facture est établie par l'exportateur des produits auxquels elle se rapporte.

Dans les cas dont il est question à l'alinéa 2 du premier paragraphe, une seule déclaration sur facture est exigée pour chaque expédition. Si les marchandises contenues dans l'expédition ont déjà fait l'objet d'un contrôle dans le pays d'exportation, l'exportateur peut faire référence à ce contrôle dans la déclaration sur facture. Les dispositions du présent paragraphe ne dispensent pas les exportateurs de respecter toutes les autres formalités exigées aux termes des législations douanière ou postale en vigueur.

Les dispositions du présent règlement qui concernent la délivrance, l'utilisation et le contrôle *a posteriori* des certificats d'origine formule A s'appliquent *mutatis mutandis* aux déclarations sur facture.

Section 23 - Preuve de l'origine d'un produit norvégien

La preuve attestant le caractère originaire d'un produit norvégien au sens du deuxième paragraphe de la section 2, voir deuxième paragraphe de la section 16 et section 18, est accompagnée d'un certificat de circulation EUR.1 ou d'une déclaration sur facture établie conformément aux dispositions de la section 22.

Lorsqu'il utilise un certificat de circulation EUR.1, l'exportateur doit inscrire "GSP BENEFICIARY COUNTRY" et "NORWAY" (version anglaise) ou "PAYS BÉNÉFICIAIRE DU SGP" et "NORVÈGE" (version française) dans la case 2 du certificat.

Les dispositions du présent règlement qui concernent la délivrance, l'utilisation et le contrôle *a posteriori* des certificats d'origine formule A s'appliquent *mutatis mutandis* aux certificats de circulation EUR.1.

À la demande des autorités douanières norvégiennes, un exportateur qui délivre un certificat de circulation EUR.1 conformément au premier paragraphe présente tous les documents permettant de contrôler le caractère originaire des produits concernés et de démontrer que les autres conditions énoncées dans le présent règlement sont remplies.

Section 24 - Exportateur agréé

Tout exportateur norvégien qui exporte fréquemment des produits norvégiens conformément au deuxième paragraphe de la section 2 peut recevoir le statut d'exportateur agréé. Quiconque demande un tel statut doit, à la satisfaction des autorités douanières norvégiennes, offrir toutes les garanties nécessaires au contrôle du caractère originaire des produits et démontrer qu'il remplit toutes les autres conditions énoncées dans le présent protocole concernant l'établissement des déclarations sur facture.

Les autorités douanières norvégiennes peuvent subordonner l'octroi du statut d'exportateur agréé à toutes les conditions qu'elles estiment appropriées. Elles attribuent à l'exportateur agréé un numéro d'autorisation douanière qu'il doit inscrire sur la déclaration sur facture.

Les autorités douanières norvégiennes peuvent révoquer l'autorisation à tout moment sans préavis. Ainsi, elles doivent le faire lorsque l'exportateur agréé n'offre plus les garanties exigées, qu'il

ne remplit plus les conditions énoncées aux premier et deuxième paragraphes ou qu'il abuse d'une manière quelconque de l'autorisation.

Section 25 - Présentation de la preuve de l'origine

Pour importer des produits en Norvège, un certificat d'origine formule A ou une déclaration sur facture est présenté aux autorités douanières norvégiennes dans les dix mois suivant la date de sa délivrance ou de son établissement dans le pays exportateur conformément aux réglementations et procédures nationales.

Une preuve de l'origine présentée aux autorités douanières norvégiennes après l'expiration du délai prévu au premier paragraphe peut être acceptée aux fins de l'application du régime tarifaire préférentiel lorsque le non-respect du délai est dû à des circonstances exceptionnelles. En dehors de ces cas de présentation tardive, une preuve de l'origine peut être acceptée lorsque les produits ont été présentés aux autorités douanières avant l'expiration dudit délai. Sur présentation d'une preuve de l'origine telle que mentionnée dans le premier paragraphe, les produits visés par ladite preuve sont réputés originaires du pays bénéficiaire du SGP qui y est indiqué.

Une preuve de l'origine peut être acceptée aux fins de l'application d'un régime tarifaire préférentiel, uniquement dans la mesure où les autorités compétentes du pays bénéficiaire du SGP ont fourni aux autorités douanières norvégiennes les renseignements exigés aux termes de la section 29 et ont déclaré être prêtes à aider ces dernières à contrôler *a posteriori* l'authenticité de la preuve de l'origine et l'exactitude des renseignements fournis quant à l'origine du produit; voir section 30.

Si les conditions énoncées dans les premier et deuxième paragraphes sont remplies, les produits importés en Norvège sont réputés originaires d'un pays bénéficiaire du SGP sur présentation d'un certificat de remplacement délivré par les autorités douanières de la Communauté européenne ou de la Suisse conformément au quatrième paragraphe de la section 21.

S'agissant d'un contrôle *a posteriori* de certificats de remplacement, les procédures de vérification énoncées à la section 31 sont appliquées comme il convient. Le délai fixé au cinquième paragraphe de la section 31 est alors prolongé à huit mois.

Les autorités douanières norvégiennes peuvent exiger qu'une preuve de l'origine présentée soit traduite en norvégien et que la déclaration d'importation soit accompagnée d'une déclaration par laquelle l'importateur atteste que les produits remplissent les conditions énoncées dans le présent règlement.

Section 26 - Importation par expéditions échelonnées

Lorsque, à la demande de l'importateur et aux conditions fixées par les autorités douanières norvégiennes, des produits démontés ou non montés au sens de la Règle générale n° 2 a) du Système harmonisé relevant des sections XVI et XVII ou des positions n° 73.08 et 94.06 du Système harmonisé sont importés par expéditions échelonnées, une seule preuve de l'origine est produite aux autorités douanières lors de l'importation de la première expédition.

Section 27 - Exemption de la preuve formelle de l'origine

Les produits qui font l'objet de petits envois adressés d'un particulier à un autre ou qui sont contenus dans les bagages personnels des voyageurs sont admis sans qu'il y ait lieu de produire un certificat d'origine formule A ou une déclaration sur facture, pour autant qu'ils soient dépourvus de tout caractère commercial et qu'ils soient déclarés comme répondant aux conditions du présent règlement. La valeur totale des produits ne doit toutefois pas dépasser 1 750 couronnes norvégiennes

dans le cas des petits colis ou 5 000 couronnes norvégiennes dans le cas des marchandises contenues dans les bagages personnels des voyageurs.

Section 28 - Discordances et erreurs

La constatation de légères discordances entre les mentions portées sur un certificat d'origine formule A ou sur une déclaration sur facture et celles figurant sur d'autres documents présentés aux autorités douanières norvégiennes ne rend pas immédiatement la preuve de l'origine nulle et non avenue, s'il est dûment établi que le document correspond aux produits présentés.

Les erreurs manifestes décelées sur un certificat d'origine formule A ou sur une déclaration sur facture n'entraînent pas le refus du document à moins que ces erreurs soient de nature à mettre en doute l'exactitude des mentions portées sur le document.

CHAPITRE V - QUESTIONS ADMINISTRATIVES, ETC.

Section 29 - Notification des autorités compétentes

Les pays bénéficiaires du SGP qui appliquent le présent règlement doivent veiller au respect des dispositions qui régissent l'origine des marchandises, la façon de remplir et de délivrer le certificat d'origine formule A, l'utilisation des déclarations sur facture ainsi que la coopération administrative.

Les pays bénéficiaires du SGP communiquent aux autorités douanières norvégiennes les noms et adresses des autorités gouvernementales qui sont autorisées à délivrer des certificats d'origine formule A et leur transmettent les empreintes des cachets utilisés par ces dernières pour viser les certificats d'origine. Ils leur communiquent en outre les noms et adresses des autorités habilitées à contrôler les certificats d'origine formule A et les déclarations sur facture délivrés ou établis dans les pays bénéficiaires du SGP. Des notifications doivent également être faites quand des changements surviennent à cet égard.

À la demande d'un pays bénéficiaire du SGP, les autorités norvégiennes fournissent les spécimens des empreintes des cachets utilisés pour viser les certificats de circulation EUR.1.

Section 30 - Assistance mutuelle

Les pays bénéficiaires du SGP doivent aider les autorités norvégiennes à contrôler l'authenticité des certificats d'origine formule A et des déclarations sur facture délivrés ou établis dans le pays concerné ainsi que l'exactitude des renseignements donnés sur ces documents. De la même façon, les autorités douanières norvégiennes doivent aider lesdits pays à contrôler les certificats de circulation EUR.1 et les déclarations sur facture délivrés ou établis conformément à la section 23.

Section 31 - Contrôle de la preuve de l'origine

Le contrôle des certificats d'origine formule A et des déclarations sur facture est effectué par les autorités compétentes du pays exportateur. Celles-ci sont habilitées à exiger toute preuve et à effectuer tout contrôle des comptes de l'exportateur ou tout autre contrôle qu'elles estiment approprié. Dans l'éventualité de tels contrôles *a posteriori*, l'exportateur est tenu de conserver des copies de la preuve de l'origine et de tout document s'y rapportant pendant au moins trois ans.

Le contrôle des certificats d'origine formule A ou des déclarations sur facture est effectué par sondage ou à la demande des autorités douanières norvégiennes chaque fois que celles-ci ont des doutes fondés en ce qui concerne l'authenticité de ces documents, le caractère originaire des produits concernés ou le respect des autres conditions énoncées dans le présent règlement.

Les autorités douanières norvégiennes renvoient, avec leur demande de contrôle, le certificat concerné et la facture, si elle a été présentée, ou encore la déclaration sur facture ou une copie de ces documents en donnant, le cas échéant, les motifs de leur demande. Elles fournissent tous les renseignements et documents obtenus qui font penser que les mentions portées sur la preuve de l'origine sont inexactes.

Le contrôle est effectué dans les meilleurs délais afin que les autorités douanières norvégiennes puissent être informées des résultats au plus tard six mois après réception de leur demande. Les résultats doivent indiquer clairement si les documents sont authentiques, s'ils se rapportent aux produits réellement exportés et si ces produits sont réputés originaires du pays bénéficiaire du SGP concerné et remplissent les autres conditions prévues dans le présent règlement. Quand un certificat d'origine formule A est délivré conformément à la section 18, la réponse est accompagnée d'une copie des certificats de circulation EUR.1 et des déclarations sur facture s'y rapportant.

En cas de doutes fondés et en l'absence de réponse à l'expiration du délai de six mois après la date de la demande de contrôle ou si la réponse ne comporte pas de renseignements suffisants pour déterminer l'authenticité du document en cause ou l'origine des produits, une seconde demande est envoyée. Si, après cette seconde demande, les résultats du contrôle ne sont pas portés à la connaissance des autorités douanières norvégiennes dans un délai de quatre mois ou si ces résultats ne permettent pas de déterminer l'authenticité du document ou l'origine réelle des produits, un régime tarifaire préférentiel est refusé, à moins de circonstances exceptionnelles.

Lorsque le contrôle ou tout autre renseignement disponible indique que les dispositions du présent règlement sont transgressées, les autorités compétentes du pays bénéficiaire du SGP exportateur, de leur propre initiative ou à la demande des autorités douanières norvégiennes, mènent les enquêtes appropriées ou prennent les mesures nécessaires pour que de telles enquêtes soient effectuées avec l'urgence voulue en vue de déceler et de prévenir pareilles transgressions.

Si lesdites autorités décident de suspendre le régime tarifaire préférentiel dont bénéficient les marchandises concernées en attendant les résultats du contrôle, elles doivent accorder la mainlevée des marchandises à l'importateur sous réserve des mesures jugées nécessaires.

CHAPITRE VI - DISPOSITIONS FINALES

Section 32 - Conditions spéciales

Un régime tarifaire préférentiel accordé dans le cadre du présent règlement ne peut être demandé que si les conditions énoncées dans le deuxième paragraphe de la section 29 et qui visent le pays bénéficiaire du SGP concerné ont été remplies. Les autorités douanières norvégiennes donneront notification de la date à compter de laquelle un tel régime peut être demandé.

Les dispositions du troisième paragraphe de la section 2, de l'alinéa 5 du deuxième paragraphe de la section 14, du quatrième paragraphe de la section 21 et des quatrième et cinquième paragraphes de la section 25 ne s'appliqueront que dans la mesure où la Communauté européenne et la Suisse, dans le cadre des préférences tarifaires qu'elles accordent aux marchandises originaires des pays bénéficiaires du SGP, appliquent des règles d'origine qui correspondent à celles utilisées par la Norvège et qu'elles ont conclu un accord avec cette dernière concernant l'acceptation mutuelle de l'élément du pays donneur, etc.

Section 33 - Marchandises en transit

Les marchandises originaires d'un pays ou d'un territoire accepté comme pays bénéficiaire du SGP peuvent bénéficier du Système généralisé de préférences à condition d'avoir été exportées dudit pays ou territoire depuis la date d'entrée en vigueur dont il est question au premier paragraphe de la section 32.

Section 34 - Entrée en vigueur

Le présent règlement entre en vigueur le 1^{er} mars 1998.

Les dispositions du second paragraphe de la section 32 entreront en vigueur à la date annoncée par les autorités douanières norvégiennes.

Section 35 - Abrogation d'autres dispositions, règles transitoires

Le présent règlement remplace le règlement du 3 septembre 1971 relatif à l'origine, etc. dans le cadre du Système généralisé de préférences, lequel est abrogé.

Les dispositions antérieures sur l'acquisition du caractère originaire pour des produits en provenance de pays bénéficiaires du SGP ainsi que sur la délivrance et l'utilisation de certificats d'origine demeurent toutefois applicables pendant une période transitoire allant jusqu'au 1^{er} septembre 1999.

ANNEX

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS CF. FIRST PARAGRAPH OF SECTION 4 OF THE REGULATIONS

INTRODUCTORY NOTES

Foreword

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

Note 1

1.1 The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System, and the second column gives the description of goods used in that System for that heading or chapter. For each entry in the first two columns a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an “ex”, this signifies that the rule in column 3 only applies to the part of that heading or chapter as described in column 2.

1.2 Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

1.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.

Note 2

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

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

2.3 Where a rule states that “materials of any heading” may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression “manufacture from materials of any heading including other materials of heading No. ...” means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

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

Example:

An engine of heading No. 84.07, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No. 72.24.

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

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

Note 3

3.1 The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

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

Example:

The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; one can use one or the other or both.

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

Example:

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

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

Example:

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

Example:

In the case of an article made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth - even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn - that is the fibre stage.

See also note 5.2 in connection with textiles.

3.4 Where, in a rule in the list, two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Note 4

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

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

4.3 The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials not classified in chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4 The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading No. 55.01 to 55.07.

Note 5

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

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

Example:

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

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

Note 6

6.1 For the purposes of heading No. ex 27.07, 27.13 to 27.15, ex 29.01, ex 29.02 and ex 34.03 the following are regarded as “special processes”:

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

6.2 For the purpose of heading No. ex 27.10, 27.11 and 27.12, the following are regarded as “special processes”:

- (a) vacuum distillation;
- (b) redistillation by a very thorough process of fractionation;
- (c) cracking;
- (d) reforming;
- (e) extraction using selective solvents;
- (f) a process involving all the following operations: processing using concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization using alkaline agents, decolorization and purification using naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization;
- (j) isomerization;

- (k) only applicable to heavy oils classified under heading No. 27.10: desulphurization using hydrogen which results in a reduction in the sulphur content in the processed product of at least 85 per cent (ASTM D 1266-59 T method);
- (l) only applicable to products classified under heading No. 27.10: deparaffining other than by filtration;
- (m) only applicable to heavy oils classified under heading No. 27.10: treatment using hydrogen at a pressure of more than 20 bars and a temperature of more than 250°C using a catalyst, when the hydrogen constitutes an active element in a chemical reaction and is not merely used as a means of desulphurization. The further hydrogenation of lubricating oils under heading No. ex 27.10 (e.g. hydrofinishing or decoloring), especially to improve colour or stability, shall not, however, be regarded as a special process;
- (n) only applicable to fuel oils classified under heading No. ex 27.10: atmospheric distillation, provided that less than 30 per cent by volume of these products distils (including losses) at 300°C in accordance with the ASTM D 86 method;
- (o) only applicable to heavy oils other than gas oils or fuel oils classified under heading No. ex 27.10: processing by high-frequency electrical brush-discharge.

6.3 With regard to goods under heading No. ex 27.07, 27.13 to 27.15, ex 29.01, ex 29.02 and ex 34.03, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, mixing of products with varying sulphur content to obtain a certain level of sulphur content, or combinations of these or similar processes, shall not confer originating status.

LIST OF PROCESSING RULES

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
02.01	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No. 02.02
02.02	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No. 02.01
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of heading No. 02.01 to 02.05
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading No. 02.01 to 02.06 and 02.08 or poultry liver of heading No. 02.07
03.02 to 03.05	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must be wholly obtained
04.02, 04.04 to 04.06	Dairy products	Manufacture from materials of any heading except milk or cream of heading No. 04.01 or 04.02
04.03	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 4 used must be wholly obtained, - any fruit juice of heading No. 20.09 or sucrose used must be originating, and - the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product
04.08	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No. 04.07
ex 05.06	Bones and horn-cores, unworked	Manufacture in which all the materials of Chapter 2 used must be wholly obtained
ex 07.10 to 07.13	Edible vegetables, frozen or dried, provisionally preserved; except for heading No. ex 07.10 and ex 07.11 for which the rules are set out below:	Manufacture in which all the vegetable materials used must be wholly obtained
ex 07.10	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 07.11	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
	- Containing added sugar	Manufacture in which all the materials used must already be originating
	- Other	Manufacture in which all the fruit or nuts used must be wholly obtained
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must be wholly obtained

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
08.13	Fruit, dried, other than that of heading No. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter	Manufacture in which all the fruit or nuts used must be wholly obtained
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must be wholly obtained
ex Chapter 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No. ex 11.06 for which the rule is set out below:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No. 07.14 or fruit used must be wholly obtained
ex 11.06	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 07.13	Drying and milling of leguminous vegetables of heading No. 07.08
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No. 13.01 used may not exceed 50% of the ex-works price of the product
ex 13.02	Vanilla oleoresin	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials from heading No. 13.02 may be used provided their value does not exceed 20% of the ex-works price of the product
15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03	
	- Fats from bones or waste	Manufacture from materials of any heading except those of heading No. 02.03, 02.06 or 02.07 or bones of heading No. 05.06
	- Other	Manufacture from meat or edible offal of swine of heading No. 02.03 or 02.06 or of meat and edible offal of poultry of heading No. 02.07
15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03	
	- Fats from bones or waste	Manufacture from materials of any heading except materials of heading No. 02.01, 02.02, 02.04 or 02.06 or bones of heading No. 05.06
	- Other	Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No. 15.04
	- Other	Manufacture in which all the animal materials of Chapters 2 and 3 used must be wholly obtained
ex 15.05	Refined lanolin	Manufacture from crude wool grease of heading No. 15.05
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No. 5.06
	- Other	Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No. 15.04
	- Other	Manufacture in which all the animal materials of Chapters 2 and 3 used must be wholly obtained
ex 15.05	Refined lanolin	Manufacture from crude wool grease of heading No. 15.05
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 15.06
	- Other	Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained
ex 15.07 to 15.15	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified:	
	- Solid fractions, except for that of Jojoba oil	Manufacture from other materials of heading No. 15.07 to 15.15
	- Other, except for: - - Tung oil; oiticica oil; myrtle wax and Japan wax - - Those for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the vegetable materials used must be wholly obtained
ex 15.16	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined, but not further prepared	Manufacture in which all the animal and vegetable materials used must be wholly obtained
ex 15.17	Edible liquid mixtures of vegetable oils of heading No. 15.07 to 15.15	Manufacture in which all the vegetable materials used must be wholly obtained
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
16.02	Other prepared or preserved meat, meat offal or blood;	Manufacture from animals of Chapter 1
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must be wholly obtained
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which all the materials used are classified under a heading other than that of the product. However, all flavourings and colourings used must already be originating
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	- Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No. 17.02

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	- Other	Manufacture in which all the materials used must already be originating
ex 17.03	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which all the materials used are classified under a heading other than that of the product. However, all flavourings and colourings used must already be originating
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials which are not classified under Chapter 17. However, all flavourings and colourings used must already be originating
18.04	Cocoa butter, fat and oil	Manufacture in which all cocoa beans used must be wholly obtained
18.06	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified under a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product and that all sugar used of heading No. 17.01 must already be originating
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa, calculated from a completely fat-free basis or containing less than 2% cocoa by weight, calculated from a completely fat-free basis, not elsewhere specified or included; food preparations of goods of heading No. 04.01 to 04.04, not containing cocoa, calculated from a completely fat-free basis, or containing less than 5% by weight of cocoa powder, not elsewhere specified or included	
	- Malt extract	Manufacture from cereals of Chapter 10
	- Other	Manufacture in which all the materials used are classified under a heading other than that of the product. However, sugar of heading No. 17.01 cannot be used
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must be wholly obtained
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture in which all materials used must already be originating
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in the form of grains or flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	
	- Not containing cocoa	Manufacture in which all materials used must already be originating

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	- Containing cocoa	Manufacture from materials of any heading, including other materials of heading No. 19.04, except sugar of heading No. 17.01, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the vegetables, fruit or nuts used must be wholly obtained
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must be wholly obtained
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must be wholly obtained
20.04 and 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen, except goods classified under heading No. 20.06	Manufacture in which all the vegetables used must be wholly obtained
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which all the vegetables, fruit, nuts and other parts of plants, and all the sugar of Chapter 17 must already be originating
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruits, nuts and all the sugar of Chapter 17 must already be originating
20.08	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which all the fruit and nuts used must be wholly obtained
	- Other	Manufacture in which all the fruits, nuts, seeds and other materials of Chapters 8 and 9 and all the sugar used or the beverages, ethyl alcohol and vinegar of Chapters 17 or 22 must already be originating
ex 20.09	Fruit and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruits, nuts or vegetables of Chapters 8 and 9 and all the sugar of Chapter 17 must already be originating
ex 21.01	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must be wholly obtained
21.03	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified under a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
	- Prepared mustard	Manufacture from mustard flour or meal
21.04	Soups and broths and preparations therefor; homogenized composite food preparations	

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	- Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of heading No. 20.02 to 20.05
	- Homogenized composite food preparations	The rule for the heading in which the product would be classified in bulk shall apply
21.05	Ice-cream containing chocolate	Manufacture in which all the materials used are classified under a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product
ex 21.06	Sugar syrups, flavoured or coloured	Manufacture in which all the materials used must be wholly obtained
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09	Manufacture in which all the materials used are classified under a heading other than that of the product. However, all fruit juices used must be wholly obtained
ex 22.04	Wine of fresh grapes, including fortified wines; and grape must with the addition of alcohol	Manufacture from other grape must
22.05, ex 22.07, ex 22.08 and ex 22.09	The following, containing grape materials: - vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; - ethyl alcohol and other spirits, denatured or not; liqueurs - vinegar	Manufacture from materials of any heading, except grapes or any material derived from grapes
ex 22.08	Whiskies of an alcoholic strength by volume of less than 50% vol.	Manufacture in which the value of any cereal based spirits used does not exceed 15% of the ex-works price of the product
ex 23.03	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained
ex 23.06	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained
23.09	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, meat or milk used must already be originating
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No. 24.01 used must already be originating
ex 24.03	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No. 24.01 used must already be originating
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
ex 25.15	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 25.16	Granite porphyry, basalt, sandstone and other monumental and building stones, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified under a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250 EC (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Refining and/or one or more special processes ¹ OR Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 27.09	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous minerals
27.10 to 27.12	Petroleum oils and oils obtained from bituminous minerals, except crude oil; products not elsewhere specified or included which contain at least 70% by weight of petroleum oil or oils obtained from bituminous minerals and of which these oils form the basis Petroleum oil gases and other gaseous hydrocarbons Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes and similar products obtained by synthesis or otherwise, whether coloured or not	Refining and/or one or more special processes ² OR Other operations in which all the materials used are classified in a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product

¹ See Introductory Note 6² See Introductory Note 6

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
27.13 to 27.15	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals Bitumen and asphalt natural; bituminous or oil shale and tar sand; asphaltites and asphaltic rock Bituminous mixtures based on natural asphalt, natural bitumen, mineral oil bitumen, mineral tar or mineral tar pitch (e.g. bituminous mastic, cut-backs)	Refining and/or one or more special processes ³ OR Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading No. ex 28.11 and ex 28.33 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 29	Organic chemicals, except for heading No. ex 29.01, ex 29.02, ex 29.05, 29.15, ex 29.32, 29.33 and 29.34, for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 29.01	Acyclic hydrocarbons for use as power or heating fuels	Refining and/or one or more special processes ⁴ OR Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 29.02	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Refining and/or one or more special processes ⁵ OR Other operations in which all the materials used are classified in a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.15 and 29.16 used may not exceed 20% of the ex-works price of the product

³ See Introductory Note 6

⁴ See Introductory Note 6

⁵ See Introductory Note 6

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
ex 29.32	Heterocyclic compounds with oxygen heteroatom(s) only:	
	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.09 used may not exceed 20% of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.32 and 29.33 used may not exceed 20% of the ex-works price of the product
29.34	Nucleic acids and their salts; other heterocyclic compounds	Manufactured from materials of any heading. However, the value of all the materials of heading No. 29.32, 29.33 and 29.34 used may not exceed 20% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products, except for heading No. 30.02, 30.03, 30.04, 30.05 and ex 30.06 for which the rules are set out below:	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, including those obtained by biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- Other:	
	- human blood	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	- haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- other	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
30.03 and 30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 and 30.06)	Manufacture from materials other than active substances. However, materials of heading No. 30.03 or 30.04 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product
30.05	Wadding, gauze, bandages and similar articles (e.g. dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medicinal, surgical, dental or veterinary use	Manufacture from materials of any heading, except pharmaceutical substances. However, the value of materials of heading No. 30.05 used may not exceed 20% of the ex-works price of the product
ex 30.06	Chemical contraceptive preparations based on hormones or spermicides; bone cement	Manufacture from materials of any heading, except active substances
ex Chapter 31	Fertilizers except for heading No. ex 31.05, for which the rules are set out below:	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 31.05	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture in which: - all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for heading No. ex 32.01 and 32.05, for which the rules are set out below:	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
32.05	Colour lakes; preparations as specified in note 3 to this Chapter based on colour lakes ⁶	Manufacture from materials of any heading, except heading No. 32.03, 32.04 and 32.05. However, materials of heading No. 32.05 may be used provided their value does not exceed 20% of the ex-works price of the product

⁶ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No. ex 33.01 and ex 33.06, for which the rules are set out below:	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁷ under this heading. However, materials of the same "group" may be used, provided their value does not exceed 20% of the ex-works price of the product
ex 33.06	Yarn used for cleaning between the teeth (dental floss)	Manufacture from: <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - materials for the manufacture of paper
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for heading No. ex 34.03 and 34.04, for which the rules are set out below	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Refining and/or one or more special processes ⁸ OR Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 34.04	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading No. 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
35.05	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No. 35.05

⁷ "group" is regarded as any part of the heading separated from the rest by a semi-colon.

⁸ See Introductory Note 6.

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	- Other	Manufacture from materials of any heading, except those of heading No. 11.08
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for heading No. 37.01, 37.02 and 37.04 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	Manufacture in which all the materials used are classified under a heading other than heading No. 37.01 or 37.02
37.02	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 to 37.04
ex Chapter 38	Miscellaneous chemical products; except for heading No. ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, ex 38.11, 38.08 to 38.14, 38.18 to 38.20, 38.22, 38.23 and 38.24 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 38.01	- Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of the materials of heading No. 34.03 used must not exceed 20% of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
ex 38.11	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of the materials of heading No. 38.11 used does not exceed 50% of the ex-works price of the product
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.24	Various chemical products:	

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	<ul style="list-style-type: none"> - The following of heading No. 38.24: - prepared binders for foundry moulds or cores based on natural resinous products - naphthenic acids, their water insoluble salts and their esters - sorbitol other than that of heading No. 29.05 - petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts - ion exchangers - getters for vacuum tubes - alkaline iron oxide for the purification of gas - ammoniacal gas liquors and spent oxide produced in coal gas purification - sulphonaphthenic acids, their water insoluble salts and their esters - fusel oil and Dippel's oil - mixtures of salts having different anions - copying pastes with a basis of gelatin, whether or not on a paper or textile backing 	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 38.23	Industrial fatty alcohols	Manufacture from materials of any heading, including fatty acids of heading No. 38.23
39.01 to 39.15	Plastics in primary forms, parings and scrap, of plastic:	
	- Addition homopolymerization products	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product⁹
	- Other	Manufacturing in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹⁰
39.16 to 39.21	Semi-manufactures of plastics:	
	- Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked	Manufacturing in which the value of the materials of Chapter 39 used does not exceed 50% of the ex-works price of the product
	- Other:	

⁹ For products composed of materials classified both under heading No. 39.01 to 39.06 on the one hand and 39.07 to 39.11 on the other, this restriction shall only apply to that group of materials that accounts for the greatest proportion by weight of the product.

¹⁰ For products composed of materials classified both under heading No. 39.01 to 39.06 on the one hand and 39.07 to 39.11 on the other, this restriction shall only apply to that group of materials that accounts for the greatest proportion by weight of the product.

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	-- Addition homopolymerization products	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹¹
	-- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹²
39.22 to 39.26	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
40.05	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber	Manufacture from materials of any heading, except those of heading No. 40.11 or 40.12
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07	Leather, without hair or wool other than leather of heading No. 41.08 or 41.09	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified under a heading other than that of the product
41.09	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading No. 41.04 to 41.07 provided its value does not exceed 50% of the ex-works price of the product
ex 43.02	Tanned or dressed furskins, assembled plates, crosses and similar forms	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled, tanned or dressed furskins, of heading No. 43.02
ex 44.07	Wood sawn or chipped lengthways, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 44.08	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthways, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed	Sanding or finger-jointing

¹¹ For products composed of materials classified both under heading No. 39.01 to 39.06 on the one hand and 39.07 to 39.11 on the other, this restriction shall only apply to that group of materials that accounts for the greatest proportion by weight of the product.

¹² For products composed of materials classified both under heading No. 39.01 to 39.06 on the one hand and 39.07 to 39.11 on the other, this restriction shall only apply to that group of materials that accounts for the greatest proportion by weight of the product.

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	- Beadings and mouldings	Beading or moulding
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 44.18	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
	- Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 44.09
45.03	Articles of natural cork	Manufacture from cork of heading No. 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.18	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.20	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading No. 49.09 or 49.11
49.10	Calendars of any kind, printed, including calendar blocks:	
	- Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture from materials not classified within heading No. 49.09 or 49.11

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
55.01 to 55.07	Synthetic or artificial staple fibres	Manufacture from chemical materials or textile pulp
ex Chapters 50 to 55	Yarn, monofilament and thread:	
	- Silk yarn	Manufacture from raw silk or silk waste, not carded or combed or otherwise prepared for spinning
	- Other	Manufacture from: - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
ex Chapters 50 to 55	Woven fabrics:	
	- Incorporating rubber thread	Manufacture from single yarn
	- Other	Manufacture from: - coir yarn, - natural fibres - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper OR - Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading No. 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	Manufacture from: - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials
56.02	Felt, whether or not impregnated, coated, covered or laminated:	
	- Needleloom felt	Manufacture from: - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading No. 54.02, - polypropylene fibres of heading No. 55.03 or 55.06, or - polypropylene filament tow of heading No. 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastic:	
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	- Other	Manufacture from: - natural fibres not carded or combed or otherwise prepared for spinning - chemical materials or textile pulp, or - paper-making materials
56.05	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
Chapter 57	Carpets and other textile floor coverings:	
	- Of needleloom felt	Manufacture from : - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading No. 54.02, - polypropylene fibres of heading No. 55.03 or 55.06, or - polypropylene filament tow of heading No. 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40% of the ex-works price of the product
	- Of other felt	Manufacture from: - natural fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
	- Other	Manufacture from: - coir yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise prepared for spinning
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for heading Nos 58.05 and 58.10; the rule for heading No. 58.10 is set out below:	
	- Combined with rubber thread	Manufacture from single yarn

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	- Other	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp OR - Printing accompanied by at least two finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
58.10	Embroidery in the piece, in strips or in motifs	Manufacture from yarn
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- Containing not more than 90% by weight of textile materials	Manufacture from yarn
	- Other	Manufacture from chemical materials or textile pulp
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufacture from yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn
59.05	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	- Other	Manufacture from: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp OR - Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
59.06	Rubberized textile fabrics, other than those of heading No. 59.02:	

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	- Knitted or crocheted fabrics	Manufacture from: natural fibres, man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Manufacture from chemical materials
	- Other	Manufacture from yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
59.08	Wicks made of woven, plaited or knitted textile materials for lamps, stoves, lighters, candles and the like; incandescent gas mantles and tubular-knitted gas mantle fabric therefor, whether impregnated or not	Manufacture from single yarn
59.09 to 59.11	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading No. 59.11	Manufacture from yarn or waste fabrics or rags of heading No. 63.10
	- Other	Manufacture from: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for heading No. ex 62.13, 62.14 and ex 62.17 for which the rules are set out below:	Manufacture from yarn
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like	Manufacture from unbleached single yarn
ex 62.17	Stiffeners for collars and cuffs, cut to shape	Manufacture in which - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles:	
	- Of felt, of non-wovens	Manufacture from: - natural fibres, or - chemical materials or textile pulp
	- Other:	Manufacture from unbleached single yarn

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
63.06	Tarpaulins, awnings and sunblinds; tents, sails for boats, sailboards or landcraft; camping goods:	
	- Of non-wovens	Manufacture from: -natural fibres, or -chemical materials or textile pulp
	- Other	Manufacture from unbleached single yarn
63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
64.01 to 64.05	Footwear	Manufacture from materials of any heading except for non-metal footwear components of heading No. 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 68.04 and 68.05	Articles manufactured from artificial abrasive materials based on silicone carbide	Manufacture from materials of any heading except materials of heading No. 68.04 or 68.05 and silicone carbide of heading No. 28.49
ex 68.12	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
ex 68.14	Articles of mica; including agglomerated or reconstituted mica on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 70.01
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 70.01

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	Manufacture in which all the materials used are classified within a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
ex 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool
ex 71.01	Natural or cultured pearls, temporarily threaded for transport purposes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
ex 71.06, ex 71.08 and ex 71.10	Precious metals, semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
71.17	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 72.01, 72.02, 72.03, 72.04 or 72.05
72.08 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.07
ex 72.18, 72.19 to 72.22	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No. 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 72.18

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
ex 72.24, 72.25 to 72.27	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No. 72.24
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from materials of heading No. 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading No. 72.06
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 72.06
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 72.06, 72.07, 72.18 or 72.24
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No. 73.01 may not be used
ex Chapter 74	Copper and articles thereof, except for heading No. 74.01 to 74.05; the rule for heading No. ex 74.03 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for heading No. 75.01 to 75.03	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof, except for heading No. 76.01, 76.02 and ex 76.16; the rule for heading No. ex 76.16 is set out below:	Manufacture in which - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
ex 76.16	Articles of aluminium; except wire gauze, netting, mesh and similar articles (including endless strips) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, netting, mesh and similar articles (including endless strips) of aluminium wire, and expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 78	Lead and articles thereof, except for heading No. 78.01 and 78.02; the rule for heading No. 78.01 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
78.01	Unwrought lead:	
	- Refined lead	Manufacture from "bullion" or "work" lead
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 78.02 may not be used
ex Chapter 79	Zinc and articles thereof, except for heading No. 79.01 and 79.02; the rule for heading No. 79.01 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
79.01	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 79.02 may not be used
ex Chapter 80	Tin and articles thereof, except for heading No. 80.01, 80.02 and 80.07; the rule for heading No. 80.01 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
80.01	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 80.02 may not be used
ex Chapter 81	Other base metals; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the products used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the heading No. 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading No. 82.02 to 82.05. However, tools of heading No. 82.02 to 82.05 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
82.08	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No. 83.06 may be used provided their value does not exceed 30% of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof, except for heading No. 84.03, ex 84.04, 84.18, 84.52 and 84.80 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
84.03 and ex 84.04	Central heating boilers, other than those of heading No. 84.02, and auxiliary plant for use with central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No. 84.03 or 84.04
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
	- Sewing machines	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating
	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for heading No. ex 85.17, ex 85.18, 85.19 to 85.21, 85.25 to 85.29 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 85.17	Videophones	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 85.18	Microphones and stands therefor; loudspeakers, whether or not in a cabinet; audio-frequency electric amplifiers; electric amplifier systems	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.19	Turntables (record decks), record players, cassette players and other sound reproducing apparatus which do not incorporate a sound recording device	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not these incorporate a sound reproducing device	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers, or sound or video reproducing apparatus; video monitors and video projectors	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.29	Parts suitable for use solely or principally with the apparatus of heading No. 85.25 to 85.28:	
	- Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
86.01 to 86.06	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for heading No. 87.11 and ex 87.12 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified within heading No. 87.14
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto:	

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
	- Rotochutes	Manufacture from materials of any heading including other materials of heading No. 88.04
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No. 89.06 may not be used
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for heading No. ex 90.05, ex 90.06, 90.07, 90.11, ex 90.18 and 90.28 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 90.05	Binoculars, monoculars, other optical telescopes and mountings therefor, except astronomic retracting telescopes and mountings therefor	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 90.18	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No. 90.18
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
ex Chapter 91	Clocks and watches and parts thereof; except for heading No. 91.05, 91.09 to 91.13 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
91.05	Other clocks and watches	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
91.09	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
91.11	Watch cases and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof:	
	- Of base metal, whether or not plated, or clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Chapter 93	Arms and ammunitions; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 95.06	Golf clubs and parts thereof	Manufacture from roughly shaped blocks

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 96.03	Brooms and brushes (except for besoms and the like), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used.
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 96.14	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

Appendix I to Part II

CERTIFICATE OF ORIGIN, FORM A

Printing instructions

1. The certificate of origin, Form A, must conform to the specimen shown in this appendix. The form shall be printed in English or French.
2. The notes on the reverse of the form may be printed in a language other than English or French.
3. Each form shall measure 210 x 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
4. If the forms have several copies, only the top copy, which is the original, shall be printed with a printed green guilloche-pattern background.
5. The competent authorities may print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.
6. Certificates of origin, a specimen of which is shown in this appendix, shall be accepted as from the date these Regulations enter into force. Certificates made out in accordance with the previous specimen shall be accepted for a transitional period of six months.

Appendix II to Part II

INVOICE DECLARATION

The invoice declaration referred to in Section 22, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

(a) *English version*

The exporter of the products covered by this document (customs authorization N° ...¹³) declares that, except where otherwise clearly indicated, these products are of preferential origin according to the rules of origin of the Norwegian Generalized System of Preferences.

.....¹⁴)
(place and date)

.....¹⁵)
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

(b) *French version*

L'exportateur des produits couverts par le présent document (autorisation douanière n°¹³) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle .. au sens des règles d'origine du Système des préférences tarifaires généralisées de la Norvège.

.....¹⁴)
(Lieu et date)

.....¹⁵)
(Signature de l'exportateur; le nom de la personne qui signe la déclaration doit en plus être indiqué avec des caractères imprimés)

¹³ When the invoice declaration is made out by an approved Norwegian exporter as referred to in Section 24 of these regulations, the authorization number of the approved exporter must be entered in this space. For export from a GSP beneficiary country and when the invoice declaration is not made out by an approved Norwegian exporter, the words in brackets shall be omitted or the space left blank.

¹⁴ These indications may be omitted if the information is contained on the document itself (the invoice).

¹⁵ In cases where the exporter is not required to sign in accordance with the provisions of Sections 22 and 24 of these regulations, the exemption of signature also implies the exemption of the name of the signatory.

Appendix III to Part II

MOVEMENT CERTIFICATE EUR.1

Printing instructions

1. The movement certificate EUR.1 must conform to the specimen shown in this appendix. The certificate shall be printed in English or French. The notes on the reverse of the certificate may be printed in a language other than English or French.
2. Each form shall measure 210 x 297 mm. A tolerance of up to plus 5 mm in length is allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The competent authorities may print the certificates themselves or may have them printed by approved printers. In the latter case each movement certificate EUR.1 must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

The certificate shall be completed in English or French.

MOVEMENT CERTIFICATE EUR.1

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

(reverse)

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

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1) If goods are not packed, indicate number of articles or state “in bulk”, as appropriate.

PART III

Scope of Products (Coverage)

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 documents¹⁶:

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

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)

¹⁶ 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.

LIST 1**Products Qualifying for 30 per cent Reduction of the Normally Applicable Customs Duty when Originating in a "Least-Developed" GSP-Country (LDC)**

Preferential tariff treatment is given within indicative ceilings of 20.000 tonnes for protein feeding stuffs, 75.000 tonnes for carbohydrate feeding stuffs and 100.000 tonnes for grain for human consumption.

Products marked with (*) are subject to an automatic licencing system.

Heading No.	Description of Products
* ex 04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.
.1000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:
.2100	- - Not containing added sugar or other sweetening matter
.2900	- - Other
* ex 04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.
ex .1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter
.9000	- Other
* ex 04.05	Butter and other fats and oils derived from milk; dairy spreads.
.1000	- Butter
.9000	- Other
* ex 05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.
	- Other:
.9010	- - For feed purpose
* ex 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
	- Other:
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:
	- - - For feed purpose:
.9111	- - - - Waste fish (industrial fish)
.9112	- - - - Fish heads and tails, dried, whether or not cut
.9113	- - - - Other fish waste
.9119	- - - - Other
	- - Other:
	- - - Blood powder, unfit for human consumption:
.9911	- - - - For feed purpose
	- - - Meat and blood:
.9930	- - - - For feed purpose
	- - - Other:
.9980	- - - - For feed purpose

Heading No.	Description of Products
* ex 07.09	Other vegetables, fresh or chilled.
	- Other:
	- - Sweet corn:
.9041	- - - For feed purpose
* ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	- Sweet corn:
.4010	- - For feed purpose
* ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	- Other vegetables; mixtures of vegetables:
	- - Sweet corn:
.9011	- - - For feed purpose
* ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	- Other vegetables; mixtures of vegetables:
	- - Sweet Corn:
.9031	- - - For feed purpose
* ex 07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
.1000	- Peas (<i>Pisum sativum</i>)
	- Chickpeas (garbanzos):
.2010	- - For feed purpose
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
.3100	- - Beans of the species <i>Vigna mungo</i> (L.) Heeper or <i>Vigna radiata</i> (L.) Wilczek
.3200	- - Small red (Adzuki) beans (<i>Phaeolus</i> or <i>Vigna angularis</i>)
.3300	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
.3900	- - Other
	- Lentils:
.4010	- - For feed purpose
	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i>):
.5010	- - For feed purpose
.9000	- Other
* ex 07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
	- Manioc (cassava):
.1010	- - For feed purpose
	- Sweet potatoes:
.2010	- - For feed purpose
.9000	- Other
* ex 08.05	Citrus fruit, fresh or dried.

Heading No.	Description of Products
	- Oranges:
.1010	- - For feed purpose
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:
.2010	- - For feed purpose
	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>):
.3011	- - Lemons for feed purpose
.3030	- - Limes for feed purpose
	- Grapefruit:
.4010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* 08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.
* 10.01	Wheat and meslin.
* 10.02	Rye.
* 10.03	Barley.
* 10.04	Oats.
* ex 10.05	Maize (corn).
	- Other
.9010	- - For feed purpose
* ex 10.06	Rice.
	- Rice in the husk (paddy or rough)
.1010	- - For feed purpose
	- Husked (brown) rice:
.2010	- - For feed purpose
	- Semi-milled or wholly milled rice, whether or not polished or glazed:
.3020	- - For feed purpose
	- Broken rice:
.4020	- - For feed purpose
* ex 10.07	Grain sorghum.
.0010	- For feed purpose
* ex 10.08	Buckwheat, millet and canary seed; other cereals.
	- Buckwheat:
.1010	- - For feed purpose
	- Millet:
.2010	- - For feed purpose
	- Canary seed:
.3010	- - For feed purpose
.9000	- Other cereals

Heading No.	Description of Products
* 11.01	Wheat or meslin flour.
* ex 11.02	Cereal flours other than of wheat or meslin.
.1000	- Rye flour
	- Maize (corn) flour:
.2010	- - For feed purpose
	- Rice flour:
.3010	- - For feed purpose
	- Other:
	- - Buckwheat flour:
.9001	- - - For feed purpose
.9009	- - Other
* ex 11.03	Cereal groats, meal and pellets.
	- Groats and meal:
.1100	- - Of wheat
.1200	- - Of oats
	- - Of maize (corn):
.1310	- - - For feed purpose
	- - Of rice
.1410	- - - For feed purpose
.1900	- - Of other cereals
	- Pellets:
.2100	- - Of wheat
.2900	- - Of other cereals
* ex 11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.
	- Rolled or flaked grains:
.1100	- - Of barley
.1200	- - Of oats
.1900	- - Of other cereals
	- Other worked grains (for example, hulled pearled, sliced or kibbled):
.2100	- - Of barley
.2200	- - Of oats
	- - Of maize (corn):
.2310	- - - For feed purpose
	- - Of other cereals:
	- - - Of buckwheat:
.2901	- - - - For feed purpose
	- - - Of millet:

Heading No.	Description of Products
.2903	- - - For feed purpose
.2909	- - - Other
.3000	- Germ of cereals, whole, rolled, flaked or ground
* 11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.
* ex 11.06	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.
	- Of the dried leguminous vegetables of heading No. 07.13:
.1010	- - For feed purpose
.2000	- Of sago or of roots or tubers of heading No. 07.14
	- Of the products of Chapter 8:
.3010	- - For feed purpose
* ex 11.07	Malt, whether or not roasted.
	- Not roasted:
.1010	- - For feed purpose
	- Roasted:
.2010	- - For feed purpose
* ex 11.08	Starches; inulin.
	- Starches:
	- - Wheat starch:
.1110	- - - Containing potato starch
	- - - Other:
.1180	- - - - For feed purpose
.1190	- - - - Other
	- - Maize (corn) starch:
.1210	- - - Containing potato starch
	- - - Other:
.1280	- - - - For feed purpose
.1300	- - Potato starch
	- - Manioc (cassava) starch:
.1410	- - - Containing potato starch
	- - - Other:
.1480	- - - - For feed purpose
	- - Other starches:
.1910	- - - Laundry starch
	- - - Other:
.1920	- - - Containing potato starch
	- - - Other:
.1980	- - - - For feed purpose

Heading No.	Description of Products
.1990	- - - Other
	- Inulin:
.2010	- - For feed purpose
* ex 11.09	Wheat gluten, whether or not dried.
.0010	- For feed purpose
* ex 12.01	Soya beans, whether or not broken.
.0010	- For feed purpose
* ex 12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.
	- In shell:
.1010	- - For feed purpose
	- Shelled, whether or not broken:
.2010	- - For feed purpose
* ex 12.03	Copra.
.0010	- For feed purpose
* ex 12.04	Linseed, whether or not broken.
.0010	- For feed purpose
* ex 12.05	Rape or colza seeds, whether or not broken.
.0010	- For feed purpose
* ex 12.06	Sunflower seeds, whether or not broken.
.0010	- For feed purpose
* ex 12.07	Other oil seeds and oleaginous fruits, whether or not broken.
	- Palm nuts and kernels:
.1010	- - For feed purpose
	- Cotton seeds:
.2010	- - For feed purpose
	- Castor oil seeds:
.3010	- - For feed purpose
	- Sesamum seeds:
.4010	- - For feed purpose
	- Mustard seeds:
.5010	- - For feed purpose
	- Safflower seeds:
.6010	- - For feed purpose
	- Other:
	- - Poppy seeds:
.9110	- - - For feed purpose
	- - Shea nuts (karite nuts):
.9210	- - - For feed purpose
	- - Other:

Heading No.	Description of Products
.9910	- - - For feed purpose
* ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.
	- Of soya beans:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.
	- Locust beans, including locust bean seeds:
.1010	- - For feed purpose
	- Seaweeds and other algae:
.2010	- - For feed purpose
	- Other:
	- - Sugar beet:
.9110	- - - For feed purpose
	- - Sugar cane:
.9210	- - - For feed purpose
* 12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
* 15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.
* ex 15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.
.0011	- For feed purpose
* ex 15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.
	- Fish-liver oils and their fractions
.1011	- - For feed purpose, including veterinary oil
	- Fats and oils and their fractions, of fish, other than liver oils:
.2011	- - For feed purpose
	- Fats and oils and their fractions, of marine mammals:
.3011	- - For feed purpose
* ex 15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.
.0011	- For feed purpose
* ex 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil, whether or not degummed:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil:

Heading No.	Description of Products
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.
	- Virgin:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.
.0010	- For feed purpose
* ex 15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil
.1010	- - For feed purpose
	- Other:
.9011	- - For feed purpose
* ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Cotton-seed oil and its fractions:
	- - Crude oil, whether or not gossypol has been removed:
.2110	- - - For feed purpose
	- - Other:
.2911	- - - For feed purpose
* ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
	- Coconut (copra) oil and its fractions:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1911	- - - For feed purpose
	- Palm kernel or babassu oil and fractions thereof:
	- - Crude oil:
.2110	- - - For feed purpose
	- - Other:
.2911	- - - For feed purpose

Heading No.	Description of Products
* ex 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Crude oil
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
	- Linseed oil and its fractions:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Maize (corn) oil and its fractions:
	- - Crude oil:
.2110	- - - For feed purpose
	- - Other:
.2910	- - - For feed purpose
	- Castor oil and its fractions:
.3010	- - For feed purpose
	- Tung oil and its fractions:
.4010	- - For feed purpose
	- Sesame oil and its fractions:
.5011	- - For feed purpose
	- Jojoba oil and its fractions:
.6010	- - For feed purpose
	- Other:
.9011	- - For feed purpose
* ex 15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
	- Animal fats and oils and their fractions:
.1011	- - For feed purpose
	- Vegetable fats and oils and their fractions:
.2011	- - For feed purpose
* ex 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.
	- Margarine, excluding liquid margarine:
.1010	- - For feed purpose
	- Other:
.9011	- - For feed purpose

Heading No.	Description of Products
* ex 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
.0011	- For feed purpose
* ex 15.20	Glycerol, crude; glycerol waters and glycerol lyes.
.0010	- For feed purpose
* ex 15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
.0011	- For feed purpose
* ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
	- Raw sugar not containing added flavouring or colouring matter:
	- - Cane sugar:
.1110	- - - For feed purpose
	- - Beet sugar:
.1210	- - - For feed purpose
	- Other:
	- - Containing added flavouring or colouring matter:
.9110	- - - For feed purpose
	- - Other:
.9910	- - - For feed purpose
* ex 17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
	- Lactose and lactose syrup:
	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Maple sugar and maple syrup:
.2010	- - For feed purpose
.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose
.4000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose
	- Chemically pure fructose:
.5010	- - For feed purpose
	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose:
.6010	- - For feed purpose
	- Other, including invert sugar:

Heading No.	Description of Products
	- - For feed purpose:
.9011	- - - Artificial honey
.9021	- - - Other
* ex 17.03	Molasses resulting from the extraction or refining of sugar.
	- Cane molasses:
1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
	- Other:
.9010	- - Malt extract
* ex 19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.
	- Other
	- - Pre-cooked rice not containing any added ingredients:
.9010	- - - For feed purpose
* ex 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Other:
	- - Vegetables:
	- - - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):
.9031	- - - - For feed purpose
* ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.
	- Other vegetables and mixtures of vegetables:
	- - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):
.9011	- - - For feed purpose
* ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.
	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):
.8010	- - For feed purpose
* ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
	- Nuts, ground-nuts and other seeds, whether or not mixed together:
	- - Ground-nuts:
	- - - Other:
.1180	- - - - For feed purpose

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

Heading No.	Description of Products
* ex 23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.
	- Of cotton seeds:
.1010	- - For feed purpose
	- Of linseed:
.2010	- - For feed purpose
	- Of sunflower seeds:
.3010	- - For feed purpose
	- Of rape or colza seeds:
.4010	- - For feed purpose
	- Of coconut or copra:
.5010	- - For feed purpose
	- Of palm nuts or kernels:
.6010	- - For feed purpose
	- Of maize (corn) germ:
.7010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 23.07	Wine lees; argol.
.0010	- For feed purpose
* ex 23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.
* ex 23.09	Preparations of a kind used in animal feeding.
	- Other:
	- - Containing meat or meat offal of land animals, in airtight containers:
.9020	- - - For other animals
	- - Other
	- - - Fish fodder:
.9040	- - - - For other fish
	- - - Birds food:
.9060	- - - - For other birds
	- - - Other:
.9090	- - - - For other animals
* ex 29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	- Other polyhydric alcohols
.4500	- - Glycerol
* ex 35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.
	- Egg albumin:

Heading No.	Description of Products
	- - Dried:
.1101	- - - Unfit for human consumption
.1109	- - - Other
	- - Other:
.1901	- - - Unfit for human consumption
.1909	- - - Other
	- Other:
	- - Other albumins:
	- - - Unfit for human consumption:
.9011	- - - - For feed purpose
	- - - Other:
.9040	- - - - For feed purpose
	- - Albuminates and other albumin derivatives:
.9060	- - - For feed purpose
* ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
	- Industrial monocarboxylic fatty acids; acid oils from refining:
	- - Stearic acids:
.1110	- - - For feed purpose
	- - Oleic acid:
.1210	- - - For feed purpose
	- - Tally oil fatty acids:
.1310	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Industrial fatty alcohols:
.7010	- - For feed purpose

LIST 2

Products Qualifying for 100 per cent Reduction of the Normally Applicable Customs Duty when Originating in an "Ordinary" GSP-Country.

Products marked with (*) are subject to an automatic licencing system.

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

.3900	- - Other
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):
.4100	- - Live, fresh or chilled
.4900	- - Other
	- Octopus (<i>Octopus</i> spp.):
.5100	- - Live, fresh or chilled
.5900	- - Other
.6000	- Snails, other than sea snails
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:
ex .9100	- - Live or fresh, except flours, meals and pellets of aquatic invertebrates, other than crustaceans, fit for human consumption
ex .9900	- - Other (flours, meals and pellets of aquatic invertebrates, other than crustaceans, fit for human consumption)
ex 04.07	Birds' eggs in shell, fresh preserved or cooked.
	- Other
.0091	- - For hatching
.0099	- - Other
ex 04.09	Natural honey.
	- within a quota of 192 tonnes, cf. List 4
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
ex 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
.1000	- Bovine semen
	- Other:
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:
	- - - Other:
.9191	- - - - Waste fish (industrial fish)
.9192	- - - - Fish heads and tails, dried, whether or not cut
.9193	- - - - Other fish waste
.9199	- - - - Other
	- - Other:
	- - - Blood powder, unfit for human consumption:
.9921	- - - - Other
	- - - Meat and blood:
.9940	- - - - Other
	- - - Other:
	- - - - Other:
.9998	- - - - - Other

06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.
ex 06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.
	- Unrooted cuttings and slips:
	- - Cuttings, unrooted or in vitro, for horticultural purposes:
.1010	- - - Of green plants from 15 December to 30 April
	- - - Other cuttings, including slips:
.1091	- - - - Other unrooted cuttings
.1092	- - - - Slips
.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
	- Rhododendrons and azaleas, grafted or not:
.3090	- - Other
	- Other:
.9020	- - Stock and slips
	- - Other:
	- - - With balled roots or other culture media:
.9030	- - - - Box (Buxus), Dracaena, Camelia, Araucaria, Holly (Ilex), Laurel (Laurus), Kalmia, Magnolia, palm (Palmae), witch hazel (Hamamelis), Aucuba, Pieris, firethorn (Pyracantha) and Stranvaesia
	- - - - Trees and bushes other than mentioned above and perennial plants:
.9041	- - - - - Trees and bushes, other than mentioned above
.9042	- - - - - Perennial plants
	- - - - Herbaceous plants:
.9050	- - - - - Green pot plants from 15 December to 30 April
.9080	- - - Without balled roots or other culture media
ex 06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	- Fresh:
	- - Anemones, Genista, Mimosas, Orchidaceae, Ranunculus, Syringa, Argythanthemum frutescens and Chrysanthemum frutescens 1 Nov. - 30 April, Dendranthema x grandiflora and Chrysanthemum x morifolium 15 Dec. - 15 Mar., Dianthus caryophyllus 1 Nov. - 15 May, Freesia 1 Dec. - 31 Mar., Rosa 1 Nov. - 31. Mar. and Tulipa 1 May - 31 May
.1011	- - - Anemone, Genista, Mimosa, Orchidaceae, Ranunculus and Syringa
.1012	- - - Argyranthemum frutescens and Chrysanthemum frutescen 1 Nov. - 30 Apr., Dendranthema x grandiflora and Chrysanthemum x morifolium 15 Dec. - 15 Mar., Dianthus caryophyllus 1 Nov. - 15 May, Freesia 1 Dec. - 31. Mar., Rosa 1 Nov. - 31 Mar. and Tulip 1 May - 31 May
	- - Other:
.1091	- - - Alchemilla, Anthurium, Aster, Astilbe, Centaurea, Dianthus barbatus, Dianthus caryophyllus 16 May- 30 Oct., Erigeron, Gerbera, Gladiolus, Lathyrus, Liatris, Physostegia, Protea, Scabiosa, Sedum, Solidago, Solidaster, Strelizia, Trachelium and Zinnia
.9000	- Other
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.

ex 07.02	Tomatoes, fresh or chilled.
.0011	- From 1 November to 9 May
ex 07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
	- Onions and shallots:
	- - Shallots:
.1031	- - - From 1 September to 30 June
.1032	- - - From 1 July to 31 August
.2000	- Garlic
	- Leeks and other alliaceous vegetables:
.9002	- - Spring onion
.9009	- - Other alliaceous vegetables
ex 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	- Cauliflowers and headed broccoli:
	- - Cauliflowers:
.1041	- - - From 1 December to 31 May
.1050	- - Headed broccoli
.9060	- - Chinese cabbage
ex 07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.
	- Lettuce:
	- - Cabbage lettuce (head lettuce):
	- - - Iceberg lettuce:
.1130	- - - - From 1 December to 28/29 February
	- - - Other:
.1170	- - - - From 1 December to 28/29 February
	- Chicory:
	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>):
.2110	- - - From 1 April to 30 November
.2190	- - - From 1 December to 31 March
ex 07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
	- Other:
.9020	- - Radishes from 1 April to 30 November
.9030	- - Radishes from 1 December to 31 March
.9099	- - Other
ex 07.07	Cucumbers and gherkins, fresh or chilled.
	- Snake cucumbers:
.0030	- - From 1 December to 9 March
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.
ex 07.09	Other vegetables, fresh or chilled.
	- Globe artichokes:
.1010	- - From 1 June to 30 November
.1090	- - From 1 December to 31 May
	- Asparagus:
.2010	- - From 1 May to 14 November

.2090	- - From 15 November to 30 April
.3000	- Aubergines (egg-plants)
	- Celery other than celeriac:
.4010	- - From 1 July to 31 August
.4020	- - From 1 September to 30 June
	- Mushrooms and truffles:
	- - Mushrooms:
.5110	- - - Cultivated mushrooms (champignons)
.5190	- - - Other
.5200	- - Truffles
	- Fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :
	- - Sweet peppers (<i>Capsicum annuum</i> var. <i>annuum</i>):
.6010	- - - From 1 June to 30 November
.6020	- - - From 1 December to 31 May
.6090	- - Other
	- Spinach, New Zealand spinach and orache spinach (garden spinach):
.7010	- - From 1 May to 30 September
.7020	- - From 1 October to 30 April
	- Other:
.9010	- - Olives
.9020	- - Capers
.9030	- - Curled parsley
	- - Sweet corn:
.9050	- - - Other
	- - Other:
.9091	- - - Courgettes
.9099	- - - Other
ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	- Leguminous vegetables, shelled or unshelled:
ex .2100	- - Peas (<i>Pisum sativum</i>), with a diameter not exceeding 7.5 mm (cf. List 4)
	- - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)
ex .2201	- - - asparagus beans (<i>Hericot vert</i> cf. List 4)
.2900	- - Other
.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach):
	- Sweet corn:
.4090	- - Other
	- Other vegetables
.8010	- - Asparagus and globe artichokes
.8030	- - Curled parsley
.8040	- - Mushrooms
	- - Other:
.8095	- - - Sweet peppers (<i>Capsicum annuum</i> var. <i>annuum</i>)

.8099	- - - Other
ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
.1000	- Onions
	- Olives:
.2010	- - In brine
.2090	- - Other
	- Capers:
.3010	- - In brine
.3090	- - Other
	- Other vegetables; mixtures of vegetables:
	- - Sweet corn:
.9020	- - - Other
ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
.2000	- Onions
	- Mushrooms and truffles:
.3001	- - Mushrooms
.3002	- - Truffles
	- Other vegetables; mixtures of vegetables:
	- - Potatoes:
.9012	- - - Broken or in powder
.9020	- - Garlic
	- - Sweet Corn:
.9040	- - - Other
	- - Other:
.9091	- - - Tomatoes
.9092	- - - Carrots
.9099	- - - Other vegetables; mixtures of vegetables
ex 07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
	- Manioc (cassava):
.1090	- - Other
	- Sweet potatoes:
.2090	- - Other
08.01	Coconuts, brazil nuts and cashew nuts, fresh, dried, whether or not shelled or peeled.
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.
08.03	Bananas, including plantains, fresh or dried.
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.
ex 08.05	Citrus fruit, fresh or dried.
	- Oranges:
.1090	- - Other
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:

.2090	- - Other
	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia):
.3021	- - Other lemons
.3040	- - Other limes
	- Grapefruit:
.4090	- - Other
	- Other:
.9090	- - Other
08.06	Grapes, fresh or dried.
08.07	Melons (including watermelons) and papaws (papayas), fresh.
ex 08.08	Apples, pears and quinces, fresh.
	- Apples:
.1011	- - From 1 May to 30 November:
	- - - From 1 May to 31 July:
	- - - - <u>Within a quota of 7000 tonnes, cf. List 4</u>
	- - - From 1 August to 30 November:
	- - - - <u>Within a quota of 750 tonnes, cf. List 4</u>
	- - - From 1 November to 30 November
	- - - - <u>Within a quota of 250 tonnes, cf. List 4</u>
	- Pears and quinces:
	- - Pears:
.2011	- - - From 1 August to 10 August
.2021	- - - From 11 August to 30 November
	- - - - <u>Within a quota of 250 tonnes, cf. List 4</u>
.2031	- - - From 1 December to 15 January
.2041	- - - From 16 January to 14 February
.2050	- - - From 15 February to 31 July
.2060	- - Quinces
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
ex 08.10	Other fruit, fresh.
	- Strawberries:
.1011	- - From 15 April to 8 June
.1030	- - From 1 November to 31 March
.1040	- - From 1 April to 14 April
	- Raspberries, blackberries, mulberries and loganberries:
.2010	- - Raspberries
	- - Other:
.2091	- - - Blackberries
.2099	- - - Other
	- Black, white or red currants and gooseberries:
.3010	- - Black currants
.3020	- - White and red currants
.3030	- - Gooseberries
	- Cranberries, bilberries and other fruits of the genus Vaccinium:

.4010	- - Cowberries
	- - Other:
.4091	- - - Cranberries
.4099	- - - Other
.5000	- Kiwifruit
	- Other:
.9010	- - Cloudberries
.9090	- - Other
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
	- Blackberries, mulberries, loganberries and gooseberries:
ex .2001	- - Containing added sugar or other sweetening matter, cf. List 4
ex .2009	- - Other, cf. List 4
	- Other:
.9001	- - Cowberries
.9002	- - Cloudberries
.9009	- - Other
ex 08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
.1000	- Cherries
	- Other:
.9010	- - Citrus fruit
.9020	- - Apricots and peaches
ex .9090	- - Other (except for raspberries and black, white and red currants, cf. List 4)
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
09.03	Maté
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
ex 10.06	Rice.
	- Semi-milled or wholly milled rice, whether or not polished or glazed:
.3010	- - For human consumption
.3099	- - Other
	- Broken rice:
.4010	- - For human consumption
.4099	- - Other
ex 10.08	Buckwheat, millet and canary seed; other cereals.
	- Buckwheat:
.1090	- - Other
	- Millet:
.2090	- - Other

	- Canary seed:
.3090	- - Other
ex 11.06	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.
	- Of the dried leguminous vegetables of heading No. 07.13:
.1090	- - Other
	- Of the products of Chapter 8:
.3090	- - Other
ex 11.07	Malt, whether or not roasted.
	- Not roasted:
.1090	- - Other
	- Roasted:
.2090	- - Other
ex 11.08	Starches; inulin
	- Starches:
	- - Maize (corn) starch:
	- - - Other:
.1290	- - - - Other
	- - Manioc (cassava) starch:
	- - - Other:
.1490	- - - - Other
	- - Other starches:
	- - - Other:
	- - - Other:
.1990	- - - - Other
	- Inulin:
.2090	- - Other
ex 11.09	Wheat gluten, whether or not dried.
.0090	- Other
ex 12.09	Seeds, fruit and spores, of a kind used for sowing.
	- Beet seed:
.1100	- - Sugar beet seed
.3000	- Seeds of herbaceous plants cultivated principally for their flowers
	- Other:
	- - Vegetable seeds:
.9110	- - - Cucumber, cauliflower, carrot, onion, shallot, leek, parsley, endive and lettuce seed
	- - - Other:
.9191	- - - - Cabbage seed
.9199	- - - - Other
.9900	- - Other
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.

ex 15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.
	- Other:
.0020	- - Tallow
.0099	- - Other
15.03.	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.
ex 15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.
	- Fish-liver oils and their fractions
	- - Other:
.1020	- - - Solid fractions
	- Fats and oils and their fractions, of fish, other than liver oils:
	- - Other:
	- - - Other
.2040	- - - - Solid fractions
.2099	- - - - Other
	- Fats and oils and their fractions, of marine mammals:
.3021	- - Fats for other purposes
15.05	Wool grease and fatty substances derived therefrom (including lanolin).
ex 15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.
	- Other:
.0021	- - Bone fat, bone oil and neat's-foot oil
	- - Other:
.0030	- - - Solid fractions
.0099	- - - Other
ex 15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil:
.1090	- - Other
	- Other:
.9090	- - Other
ex 15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.
	- Virgin:
.1090	- - Other
	- Other:
.9090	- - Other
ex 15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.
.0090	- Other
ex 15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
	- Other:
	- - Other:
.9020	- - - Solid fractions

ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof:
	- - Crude oil:
.1190	- - - Other
	- - Crude oil, whether or not gossypol has been removed:
.2190	- - - Other
ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
	- Coconut (copra) oil and its fractions:
	- - Crude oil:
.1190	- - - Other
	- - Other:
	- - - Other:
.1920	- - - - Solid fractions
.1999	- - - - Other
	- Palm kernel or babassu oil and fractions thereof:
	- - Crude oil:
.2190	- - - Other
	- - Other:
	- - - Other:
.2920	- - - - Solid fractions
.2999	- - - - Other
ex 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Other:
.9090	- - Other
ex 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.
	- Linseed oil and its fractions:
	- - Crude oil:
.1190	- - - Other
	- Maize (corn) oil and its fractions:
	- - Crude oil:
.2190	- - - Other
	- Castor oil and its fractions:
.3090	- - Other
	- Tung oil and its fractions:
.4090	- - Other
	- Sesame oil and its fractions:
	- - Other:
.5020	- - - Crude oil
	- Other:

ex .9021	- - Oiticica oil, not for feed purpose
	- - Other:
.9031	- - - Crude oil
	- - - Other:
.9040	- - - - Solid fractions
ex .9099	- - - - Other (Croton seed oil and tobacco seed oil)
ex 15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
	- Animal fats and oils and their fractions:
	- - Other:
.1020	- - - Extracted entirely from fish or marine mammals
.1099	- - - Other
	- Vegetable fats and oils and their fractions:
	- - Other:
.2099	- - - Other
ex 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
	- Other:
.0031	- - Siccative oils
.0041	- - Linseed oil, boiled
.0051	- - Linoxyn
ex 16.02	Other prepared or preserved meat, meat offal or blood.
	- Of swine:
ex .4100	- - Hams and cuts thereof
	- - - <u>Within a quota of 100 tonnes of hermetic ham, cf. List 5</u>
ex .5000	- Of bovine animals
	- - <u>Within a quota of 200 tonnes of "Corned Beef", cf. List 5</u>
	- - <u>Within a quota of 50 tonnes of hermetic tongue, cf. List 5</u>
ex 16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.
.0010	- Whale-meat extracts
	- Other:
.0020	- - Of fish , crustaceans, molluscs or other aquatic invertebrates
	- - Other:
.0092	- - - Juices of whale meat
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
	- Raw sugar not containing added flavouring or colouring matter:
	- - Cane sugar:
.1190	- - - Other

	- - Beet sugar:
.1290	- - - Other
	- Other:
	- - Containing added flavouring or colouring matter:
.9190	- - - Other
	- - Other:
	- - - Other:
.9991	- - - - In lumps or powdered
	- - - - Other sugar:
.9995	- - - - In retail sale packages of a weight not exceeding 24 kg
.9999	- - - - Other (in bulk or whole sale packages)
ex 17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
	- Lactose and lactose syrup:
	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:
.1190	- - - Other
	- - Other:
.1990	- - - Other
	- Maple sugar and maple syrup:
.2090	- - Other
	- Chemically pure fructose:
.5090	- - Other
	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose:
.6090	- - Other
	- Other, including invert sugar:
	- - Other:
.9030	- - - Artificial honey
.9040	- - - Caramel, including "colouring caramel"
.9099	- - - Other
18.05	Cocoa powder, not containing added sugar or other sweetening matter.
ex 18.06	Chocolate and other food preparations containing cocoa.
.1000	- Cocoa powder, containing added sugar or other sweetening matter
ex 19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:
.1010	- - "Corn flakes"
	- Other
	- - Pre-cooked rice not containing any added ingredients:
.9020	- - - Other
ex 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Onions:

.2001	- - In airtight containers
.2009	- - Other
	- Other:
	- - Vegetables:
.9010	- - - Capers
.9020	- - - Olives
	- - - Sweet corn (Zea mays var. saccharata):
.9041	- - - - Other
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.
	- Other vegetables and mixtures of vegetables:
	- - Sweet corn (Zea mays var. saccharata):
.9020	- - - Other
	- - Other:
.9091	- - - Globe artichokes
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.
	- Peas (Pisum sativum):
	- - <u>Within a quota of 200 tonnes of hermetic peas</u>
ex .4001	- - Dried (with a diameter not exceeding 7.5 mm (cf. List 4))
ex .4009	- - Other (with a diameter not exceeding 7.5 mm (cf. List 4))
	- Beans (Vigna spp., Phaseolus spp.):
	- - Other:
ex .5901	- - - Green beans, asparagus beans and string beans
	- - - - <u>Within a quota of 50 tonnes green beans, cf. List 4</u>
	- - - - <u>Asparagus beans (Hericot vert), cf. List 4</u>
	- - - - <u>Within a quota of 100 tonnes string beans, cf. List 4</u>
.6000	- Asparagus
.7000	- Olives
	- Sweet corn (Zea mays var. saccharata):
.8090	- - Other
	- Other vegetables and mixtures of vegetables:
.9001	- - Capers
.9002	- - Globe artichokes
ex .9009	- Other, including mixtures of vegetables
	- - <u>Within a quota of 100 tonnes of mixtures of vegetables</u>
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).
ex 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.
	- Other:
	- - Citrus fruit:

.9110	- - - Containing added sugar or sweetening matter
.9190	- - - Other
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
	- Nuts, ground-nuts and other seeds, whether or not mixed together:
	- - Ground-nuts:
.1110	- - - Peanut butter
	- - - Other:
.1191	- - - - Other
.2000	- Pineapples
	- Citrus fruit:
	- - Other
.3091	- - - Mandarins
.3099	- - - Other
.4000	- Pears
.5000	- Apricots
.6000	- Cherries
.7000	- Peaches
	- Other, including mixtures other than those of subheading No. 2008.1900:
	- - Palm hearts:
.9190	- - - Other
	- - Other:
.9901	- - - Apples
.9902	- - - Plums
ex 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
	- Orange juice:
	- - Frozen
	- - - Containing added sugar or other sweetening matter
.1111	- - - - Of a density exceeding 1,33 g/cm ³
.1119	- - - - Other
	- - - Other:
.1120	- - - - In containers weighing, with contents, 3 kg or more
	- - - - Other:
.1130	- - - - - Concentrated
	- - - - - Other:
.1191	- - - - - Of a density exceeding 1,33 g/cm ³
.1199	- - - - - Other
	- - Other:
	- - - Containing added sugar or other sweetening matter
.1911	- - - - Of a density exceeding 1,33 g/cm ³

.1919	- - - - Other
	- - - - Other:
.1920	- - - - In containers weighing, with contents, 3 kg or more
	- - - - Other:
.1991	- - - - - Of a density exceeding 1,33 g/cm ³
.1999	- - - - - Other
.2000	- Grape fruit juice
	- Juice of any other single citrus fruit:
.3010	- - In containers weighing, with contents, 3 kg or more
	- - Other:
.3091	- - - Containing added sugar or other sweetening matter
.3099	- - - Other
	- Pineapple juice:
.4010	- - In containers weighing, with contents, 3 kg or more
.4090	- - Other
.5000	- Tomato juice
.6000	- Grape juice (including grape must)
	- Juice of any other single fruit or vegetable
ex .8090	- - Other (except juices of raspberries and red and white currants, cf. List 4)
ex .9000	- Mixtures of juices (except for mixtures of juices containing apple-, black, red and white currant- or raspberry juice, cf. List 4)
21.01	Extracts and essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
ex 21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.
	- Inactive yeasts; other single-cell micro-organisms, dead:
.2020	- - Other inactive yeasts
.3000	- Prepared baking powders
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.
.1000	- Soya sauce
	- Tomato ketchup and other tomato sauce:
.2010	- - Tomato ketchup
	- Mustard flour and meal and prepared mustard:
.3001	- - Mustard flour and meal
	- - Prepared mustard:
.3002	- - - Containing less than 5% by weight of added sugar
.3009	- - - Other
ex 21.06	Food preparations not elsewhere specified or included.
	- Other:
.9010	- - Non-alcoholic compounds (known as "concentrated extracts") with a basis of goods of heading No. 13.02, for the manufacture of beverages
	- - Other preparations of a kind used for the manufacture of beverages:
.9031	- - - Flavoured or coloured sugar syrups
.9039	- - - Other

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

ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
	- Industrial monocarboxylic fatty acids; acid oils from refining:
	- - Stearic acids:
ex .1190	- - - Other (only acid oils from refining)
	- - Oleic acid:
.1290	- - - Other
	- - Tally oil fatty acids:
.1390	- - - Other
	- - Other:
.1990	- - - Other
	- Industrial fatty alcohols:
.7090	- - Other

LIST 3

Products Qualifying for 100 per cent Reduction of the Industrial Element of the Normally Applicable Customs Duty when Originating in an "Ordinary" GSP-Country

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

Heading No.	Description of Products
	- Stuffed pasta, whether or not cooked or otherwise prepared
	- - Other:
.2091	- - - Cooked
.2099	- - - Other
	- Other pasta:
.3001	- - Cooked
.3009	- - Other
.4000	- Couscous
ex 19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:
	- - Other:
.1091	- - - Pop Corn
.1099	- - - Other
	- Other
.9090	- - Other
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.
	- Potatoes:
	- - Edible preparations composed of flour, meal or flakes based on potatoes:
.1010	- - - Containing not less than 75% by weight of potatoes
.1020	- - - Other
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.
	- Potatoes:
	- - Edible preparations composed of flour, meal or flakes based on potatoes:
.2010	- - - Containing not less than 75% by weight of potatoes
.2020	- - - Other
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.
	- Tomato ketchup and other tomato sauce:
	- - Other tomato sauce:
.2021	- - - Containing meat or edible meat offals
.2029	- - - Other
	- Other:
.9010	- - Mayonnaise and remoulades
	- - Other:
.9091	- - - Mango chutney, liquid
.9099	- - - Other

Heading No.	Description of Products
ex 21.04	Soups and broths and preparations therefor; homogenised composite food preparations.
	- Soups and broths and preparations therefor:
	- - In airtight containers:
.1010	- - - Meat broth
.1020	- - - Vegetable soup, whether or not precooked, containing neither meat nor meat extracts
.1030	- - - Fish soup (containing at least 25% by weight of fish)
.1040	- - - Other
	- - Other:
.1050	- - - Containing meat or meat extracts
.1060	- - - Fish soup (containing at least 25% by weight of fish)
.1090	- - - Other
21.05	Ice cream and other edible ice, whether or not containing cocoa.
ex 21.06	Food preparations not elsewhere specified or included.
.1000	- Protein concentrates and textured protein substances
	- Other:
.9020	- - Preparations based juices of apples or blackcurrants, for the manufacture of beverages
	- - Other:
	- - - Cream substitutes:
.9051	- - - - Dried
.9052	- - - - Liquid
.9060	- - Emulsified fats and similar products containing more than 15% by weight of edible milk-fats
.9090	- - Other
ex 22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.
	- Other:
.9030	- - Non-alcoholic beverages with a basis of or milk proteins

LIST 4

Products Qualifying for 15 per cent Reduction of the Normally Applicable Customs Duty when Originating in an "Ordinary" GSP-Country.

Products marked with (*) are subject to an automatic licencing system.

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

Heading No.	Description of Products
	<i>Chrysanthemum x morifolium</i> , <i>Dianthus</i> , <i>Euphorbia pulcherrima</i> , <i>Poinsettia</i> , <i>Pulcherrima</i> , <i>Fuchsia</i> , <i>Gerbera</i> , <i>Hibiscus</i> , <i>Hydrangea</i> , <i>Macrophylla</i> , <i>Impatiens</i> , <i>Kalanchoe blossfeldiana</i> , <i>Lobelia lobularia</i> , <i>Pelargonium</i> (all sorts), <i>Petunia</i> , <i>Primula vulgaris</i> , <i>Primula acualis</i> , <i>Saintpaulia</i> , <i>Scaevola</i> , <i>Senecio cineraria</i> , <i>Senecio bicolor</i> , <i>Tagetes</i> , <i>Tropaeolum</i> , <i>Verbena</i> , <i>Viola</i> , <i>Zinna</i>
.9065	- - - - - <i>Achimenes</i> , <i>Aster novi-belgii</i> , <i>Calceolaria herbeohybrida</i> , <i>Capsicum annum</i> , <i>Catharanthus roseus</i> , <i>Vinca rosea</i> , <i>Dipladenia</i> , <i>Nematanthus</i> , <i>Hypocyrta</i> , <i>Osteospermum</i> , <i>Schlumbergera</i> , <i>Senecio x hybridus</i> , <i>Cineraria</i> , <i>Sinningia speciosa</i> , <i>Gloxinia</i> , <i>Solanum</i> , <i>Streptocarpus</i>
.9066	- - - - - Other
	- - - - - Rooted cuttings and young plants:
.9067	- - - - - <i>Begonia</i> (all sorts), <i>Campanula isophylla</i> , <i>Dendranthema x grandiflora</i> , <i>Chrysanthemum x morifolium</i> , <i>Cyclamen</i> , <i>Euphorbia pulcherrima</i> , <i>Fuchsia</i> , <i>Hibiscus</i> , <i>Kalanchoe</i> , <i>Pelargonium</i> , <i>Petunia-heng</i> , <i>Saintpaulia</i> , <i>Scaevola</i> , and <i>Sinningia syn. Gloxinia</i>
.9068	- - - - - Other
.9069	- - - - - Other
	- - - - Other:
.9071	- - - - - Grass in rolls or plates (lawn)
.9079	- - - - - Other
ex 06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	- Fresh:
	- - Other:
	- - - Other:
.1092	- - - - <i>Tulipa</i> from 1 June to 30 April
.1093	- - - - <i>Lilium</i>
* .1094	- - - - <i>Rosa</i> from 1 April to 31 October
.1095	- - - - <i>Argyranthemum frutescens</i> and <i>Chrysanthemum frutescen</i> from 1 May to 31 October, <i>Dendranthema x grandiflora</i> and <i>Chrysanthemum x morifolium</i> from 16 March to 14 December
.1096	- - - - <i>Gypsophila</i>
.1097	- - - - <i>Alstroemeria</i>
.1098	- - - - <i>Freesia</i> from 1 April to 30 November, <i>Iris</i> , <i>Limonium</i> , <i>Statice</i> , <i>Matthiola</i> , and <i>Narcissus</i>
.1099	- - - - Other
* 07.01	Potatoes, fresh or chilled.
ex 07.02	Tomatoes, fresh or chilled.
	- From 10 May to 10 July:
.0022	- - From 10 May to 31 May
.0023	- - From 1 June to 10 July
.0030	- From 11 July to 14 October
.0040	- From 15 October to 31 October
* ex 07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
	- Onions and shallots:
	- - Onions:
	- - - From 1 September to 30 June:

Heading No.	Description of Products
.1012	---- Red onion
.1019	---- Other
	--- From 1 July to 31 August:
.1022	---- Red onion
.1029	---- Other
	- Leeks and other alliaceous vegetables:
.9001	-- Leeks
ex 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	- Cauliflowers and headed broccoli:
	-- Cauliflowers:
.1011	--- From 1 June to 31 July
.1021	--- From 1 August to 14 October
.1031	--- From 15 October to 30 November
	- Brussels sprouts:
.2010	-- From 21 September to 31 May
.2020	-- From 1 June to 20 September
	- Other:
	-- White cabbage:
* .9013	--- From 1 October to 31 May
* .9020	--- From 1 June to 31 July
* .9030	--- From 1 August to 30 September
	-- Red cabbage:
* .9040	--- From 1 October to 31 July
* .9050	--- From 1 August to 30 September
	-- Other:
.9091	--- Savoy cabbage
.9092	--- Curly kale
* .9099	--- Other
ex 07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
	- Lettuce:
	-- Cabbage lettuce (head lettuce):
	--- Iceberg lettuce:
.1111	---- From 1 March to 31 May
.1121	---- From 1 June to 30 November
	--- Other:
.1140	---- From 1 March to 31 May
.1150	---- From 1 June to 30 September
.1160	---- From 1 October to 30 November
	-- Other:
.1910	--- From 1 April to 30 November
.1990	--- From 1 December to 31 March
	- Chicory:

Heading No.	Description of Products
	-- Other:
	--- From 1 April to 30 November:
.2911	---- Endive
.2919	---- Other
.2990	--- From 1 December to 31 March
ex 07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
	- Carrots and turnips:
.1011	-- Carrots from 1 May to 31 August
.1021	-- Carrots from 1 September to 30 April
.1030	-- Turnips
	- Other:
.9010	-- Celeriac
.9040	-- Salad beetroot
ex 07.07	Cucumbers and gherkins, fresh or chilled.
	- Snake cucumbers:
.0010	-- From 10 March to 31 October
.0020	-- From 1 November to 30 November
.0090	- Other
ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
.1000	- Potatoes
	- Leguminous vegetables, shelled or unshelled:
ex .2100	-- Peas (<i>Pisum sativum</i>) (except peas of a diameter not exceeding 7.5 mm, cf. List 2)
	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)
ex .2201	--- Green beans, asparagus beans, wax beans and string beans (except asparagus beans (Hericot verts), cf. List 2)
.2209	--- Other
	- Other vegetables
.8020	-- Cauliflower
.8050	-- Onions
.8060	-- Celery
	-- Other:
.8091	--- Carrots
.8094	--- Headed broccoli
.9000	- Mixtures of vegetables
ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
.4000	- Cucumbers and gherkins
	- Other vegetables; mixtures of vegetables:
.9090	-- Other vegetables; mixtures of vegetables

Heading No.	Description of Products
ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	- Other vegetables; mixtures of vegetables:
	- - Potatoes:
.9011	- - - Whether or not cut or sliced but not further prepared
ex 08.08	Apples, pears and quinces, fresh.
	- Apples:
.1011	- - From 1 May to 30 November
	- Pears and quinces:
	- - Pears:
.2021	- - - From 11 August to 30 November
ex 08.10	Other fruit, fresh.
	- Strawberries:
	- - From 9 June to 31 October:
.1023	- - - From 9 June to 30 June
.1024	- - - From 1 July to 9 September
.1025	- - - From 10 September to 31 October
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
	- Strawberries:
.1001	- - Containing added sugar or other sweetening matter
.1009	- - Other
	- Raspberries, black, white and red currants:
ex .2001	- - Containing added sugar or other sweetening matter, cf. List 2
ex .2009	- - Other, cf. List 2
ex 08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
.2000	- Strawberries
	- Other:
ex .9090	- - Other (raspberries, black, white and red currants, cf. List 2)
ex 12.09	Seeds, fruit and spores, of a kind used for sowing.
	- Beet seed:
	- - Other:
.1901	- - - Seeds of turnips and swedes
.1902	- - - Mangolds seed
.1909	- - - Other
	- Seeds of forage plants, other than beet seed:
.2100	- - Lucerne (alfalfa) seed
	- - Clover (<i>Trifolium spp.</i>) seed:
.2201	- - - Red clover seed
.2209	- - - Other
.2300	- - Fescue seed
.2400	- - Kentucky blue grass (<i>Poa pratensis</i> L.) seed
.2500	- - Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed

Heading No.	Description of Products
.2600	- - Timothy grass seed
	- - Other:
.2910	- - - Bent grass (agrostis) seed
.2920	- - - Orchard grass or "Cocks' foot", meadow grass and fox-tail grass seed
.2990	- - - Other
ex 19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.
	- Stuffed pasta, whether or not cooked or otherwise prepared
.2010	- - Stuffed with, by weight, more than 20% of meat or edible meat offals
ex 19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:
.2010	- - Preparations of the Müsli type based on unroasted cereal flakes
.2090	- - Other
ex 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Cucumbers and gherkins:
.1001	- - In airtight containers
.1009	- - Other
	- Other:
	- - Vegetables:
	- - - Other:
.9051	- - - - Sweet peppers (<i>Capsicum annuum</i> var. <i>annuum</i>)
.9059	- - - - Other
.9090	- - Other
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.
	- Potatoes:
	- - Edible preparations composed of flour, meal or flakes based on potatoes:
.1090	- - Other
	- Other vegetables and mixtures of vegetables:
	- - Other:
.9099	- - - Other, including mixtures of vegetables
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.
.1000	- Homogenised vegetables
	- Potatoes:
	- - Other:
.2091	- - - Semi-manufactures for the produce of snacks
.2099	- - - Other
	- Peas (<i>Pisum sativum</i>):
ex .4001	- - Dried (except peas with a diameter not exceeding 7.5 mm, cf. List 2)

Heading No.	Description of Products
ex .4009	- - Other (except peas with a diameter not exceeding 7.5 mm, cf. List 2)
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
.5100	- - Beans, shelled
	- - Other:
ex .5901	- - - Green beans, asparagus beans, wax beans and string beans, (cf. List 2)
.5909	- - - Other
	- Other vegetables and mixtures of vegetables:
.9003	- - Sweet peppers (<i>Capsicum annuum var. annuum</i>)
.9004	- - Bamboo shoots
ex .9009	- Other, including mixtures of vegetables, (cf. List 2)
ex 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.
	- Homogenised preparations:
.1001	- - Containing added sugar or sweetening matter
.1009	- - Other
	- Other:
	- - Other:
	- - - Containing added sugar or sweetening matter:
.9902	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof
.9903	- - - - Other
	- - - Other:
.9907	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof
.9908	- - - - Other
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
.8000	- Strawberries
	- Other, including mixtures other than those of subheading No. 2008.19:
	- - Mixtures:
.9201	- - - Containing entirely of fruits of heading No. 08.03 - 08.10
.9209	- - - Other mixtures
	- - Other:
.9909	- - - Other
ex 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
.7000	- Apple juice
	- Juice of any other single fruit or vegetable
	- - Black currant juice:
.8010	- - - Containing added sugar or other sweetening matter
.8020	- - - Other
ex .8090	- - Other (juices of raspberries, and red and white currants, cf. List 2)

Heading No.	Description of Products
ex .9000	- Mixtures of juices (mixtures of juices containing apple-, black, red and white currants- or raspberry juice, cf. List 2)
ex 21.04	Soups and broths and preparations therefor; homogenised composite food preparations.
.2000	- Homogenised composite food preparations

LIST 5

Products Qualifying for 10 per cent Reduction of the Normally Applicable Customs Duty when Originating in an "Ordinary" GSP-Country

Products market with (*) are subject to an automatic licencing system.

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

Heading No.	Description of Products
.3400	- - Fatty livers, fresh or chilled
.3500	- - Other, fresh or chilled
	- - Other, frozen:
.3610	- - - Livers
.3690	- - - Other
* ex 02.08	Other meat and edible meat offal, fresh, chilled or frozen.
.1000	- Of rabbits or hares
	- Other:
.9010	- - Tongues
	- - Other:
	- - - Of reindeer:
.9021	- - - - Carcasses and half-carcasses
.9022	- - - - Other cuts with bone in
.9029	- - - - Boneless
.9030	- - - Of wood birds and grouses
	- - - Of deer and elk:
.9041	- - - - Of deer
.9042	- - - - Of elk
.9050	- - - Of whale
.9099	- - - Other
* 02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.
* 02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.
ex 04.05	Butter and other fats and oils derived from milk; dairy spreads.
	<u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
ex 04.07	Birds' eggs in shell, fresh preserved or cooked.
	- Hens' eggs:
.0011	- - For hatching
ex .0019	- - Other
	<u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
ex 05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.
	- Other:
.9010	- - For feed purpose
ex 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
	- Other:
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:
	- - - For feed purpose:
.9111	- - - - Waste fish (industrial fish)
.9112	- - - - Fish heads and tails, dried, whether or not cut
.9113	- - - - Other fish waste
.9119	- - - - Other

Heading No.	Description of Products
	-- Other:
	--- Blood powder, unfit for human consumption:
.9911	---- For feed purpose
	--- Meat and blood:
.9930	---- For feed purpose
	--- Other:
.9980	---- For feed purpose
ex 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	- Other:
	-- White cabbage <u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
.9013	--- From 1 October to 31 May
.9020	--- From 1 June to 31 July
.9030	--- From 1 August to 30 September
	-- Red cabbage <u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
.9040	--- From 1 October to 31 July
.9050	--- From 1 August to 30 September
ex 07.09	Other vegetables, fresh or chilled.
	- Other:
	-- Sweet corn:
.9041	--- For feed purpose
ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	- Sweet corn:
.4010	-- For feed purpose
ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	- Other vegetables; mixtures of vegetables:
	-- Sweet corn:
.9011	--- For feed purpose
ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	- Other vegetables; mixtures of vegetables:
	-- Sweet Corn:
.9031	--- For feed purpose
ex 07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
.1000	- Peas (<i>Pisum sativum</i>)
	- Chickpeas (garbanzos):
.2010	-- For feed purpose
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
.3100	-- Beans of the species <i>Vigna mungo</i> (L.) Heeper or <i>Vigna radiata</i> (L.) Wilczek
.3200	-- Small red (Adzuki) beans (<i>Phaeolus</i> or <i>Vigna angularis</i>)
.3300	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
.3900	-- Other

Heading No.	Description of Products
	- Lentils:
.4010	- - For feed purpose
	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i>):
.5010	- - For feed purpose
.9000	- Other
ex 07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
	- Manioc (cassava):
.1010	- - For feed purpose
	- Sweet potatoes:
.2010	- - For feed purpose
.9000	- Other
ex 08.05	Citrus fruit, fresh or dried.
	- Oranges:
.1010	- - For feed purpose
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:
.2010	- - For feed purpose
	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>):
.3011	- - Lemons for feed purpose
.3030	- - Limes for feed purpose
	- Grapefruit:
.4010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
10.01	Wheat and meslin.
10.02	Rye.
10.03	Barley.
10.04	Oats.
ex 10.05	Maize (corn).
	- Other
.9010	- - For feed purpose
ex 10.06	Rice.
	- Rice in the husk (paddy or rough)
.1010	- - For feed purpose
	- Husked (brown) rice:
.2010	- - For feed purpose
	- Semi-milled or wholly milled rice, whether or not polished or glazed:
.3020	- - For feed purpose
	- Broken rice:
.4020	- - For feed purpose

Heading No.	Description of Products
ex 10.07	Grain sorghum.
.0010	- For feed purpose
ex 10.08	Buckwheat, millet and canary seed; other cereals.
	- Buckwheat:
.1010	- - For feed purpose
	- Millet:
.2010	- - For feed purpose
	- Canary seed:
.3010	- - For feed purpose
.9000	- Other cereals
11.01	Wheat or meslin flour.
ex 11.02	Cereal flours other than of wheat or meslin.
.1000	- Rye flour
	- Maize (corn) flour:
.2010	- - For feed purpose
	- Rice flour:
.3010	- - For feed purpose
	- Other:
	- - Buckwheat flour:
.9001	- - - For feed purpose
.9009	- - Other
ex 11.03	Cereal groats, meal and pellets.
	- Groats and meal:
.1100	- - Of wheat
.1200	- - Of oats
	- - Of maize (corn):
.1310	- - - For feed purpose
	- - Of rice
.1410	- - - For feed purpose
.1900	- - Of other cereals
	- Pellets:
.2100	- - Of wheat
.2900	- - Of other cereals
ex 11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.
	- Rolled or flaked grains:
.1100	- - Of barley
.1200	- - Of oats
.1900	- - Of other cereals
	- Other worked grains (for example, hulled pearled, sliced or kibbled):
.2100	- - Of barley
.2200	- - Of oats

Heading No.	Description of Products
	- - Of maize (corn):
.2310	- - - For feed purpose
	- - Of other cereals:
	- - - Of buckwheat:
.2901	- - - - For feed purpose
	- - - Of millet:
.2903	- - - - For feed purpose
.2909	- - - Other
.3000	- Germ of cereals, whole, rolled, flaked or ground
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.
ex 11.06	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.
	- Of the dried leguminous vegetables of heading No. 07.13:
.1010	- - For feed purpose
.2000	- Of sago or of roots or tubers of heading No. 07.14
	- Of the products of Chapter 8:
.3010	- - For feed purpose
ex 11.07	Malt, whether or not roasted.
	- Not roasted:
.1010	- - For feed purpose
	- Roasted:
.2010	- - For feed purpose
ex 11.08	Starches; inulin.
	- Starches:
	- - Wheat starch:
.1110	- - - Containing potato starch
	- - - Other:
.1180	- - - - For feed purpose
.1190	- - - - Other
	- - Maize (corn) starch:
.1210	- - - Containing potato starch
	- - - Other:
.1280	- - - - For feed purpose
.1300	- - Potato starch
	- - Manioc (cassava) starch:
.1410	- - - Containing potato starch
	- - - Other:
.1480	- - - - For feed purpose
	- - Other starches:
.1910	- - - Laundry starch
	- - - Other:

Heading No.	Description of Products
.1920	- - - Containing potato starch
	- - - Other:
.1980	- - - - For feed purpose
.1990	- - - - Other
	- Inulin:
.2010	- - For feed purpose
ex 11.09	Wheat gluten, whether or not dried.
.0010	- For feed purpose
ex 12.01	Soya beans, whether or not broken.
.0010	- For feed purpose
ex 12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.
	- In shell:
.1010	- - For feed purpose
	- Shelled, whether or not broken:
.2010	- - For feed purpose
ex 12.03	Copra.
.0010	- For feed purpose
ex 12.04	Linseed, whether or not broken.
.0010	- For feed purpose
ex 12.05	Rape or colza seeds, whether or not broken.
.0010	- For feed purpose
ex 12.06	Sunflower seeds, whether or not broken.
.0010	- For feed purpose
ex 12.07	Other oil seeds and oleaginous fruits, whether or not broken.
	- Palm nuts and kernels:
.1010	- - For feed purpose
	- Cotton seeds:
.2010	- - For feed purpose
	- Castor oil seeds:
.3010	- - For feed purpose
	- Sesamum seeds:
.4010	- - For feed purpose
	- Mustard seeds:
.5010	- - For feed purpose
	- Safflower seeds:
.6010	- - For feed purpose
	- Other:
	- - Poppy seeds:
.9110	- - - For feed purpose
	- - Shea nuts (karite nuts):

Heading No.	Description of Products
.9210	- - - For feed purpose
	- - Other:
.9910	- - - For feed purpose
ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.
	- Of soya beans:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind primarily used for human consumption, not elsewhere specified or included.
	- Locust beans, including locust bean seeds:
.1010	- - For feed purpose
	- Seaweeds and other algae:
.2010	- - For feed purpose
	- Other:
	- - Sugar beet:
.9110	- - - For feed purpose
	- - Sugar cane:
.9210	- - - For feed purpose
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.
ex 15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.
.0011	- For feed purpose
ex 15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.
	- Fish-liver oils and their fractions
.1011	- - For feed purpose, including veterinary oil
	- Fats and oils and their fractions, of fish, other than liver oils:
.2011	- - For feed purpose
	- Fats and oils and their fractions, of marine mammals:
.3011	- - For feed purpose
ex 15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.
.0011	- For feed purpose
ex 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil, whether or not degummed:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil:
.1010	- - For feed purpose

Heading No.	Description of Products
	- Other:
.9010	- - For feed purpose
ex 15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.
	- Virgin:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.
.0010	- For feed purpose
ex 15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil
.1010	- - For feed purpose
	- Other:
.9011	- - For feed purpose
ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Cotton-seed oil and its fractions:
	- - Crude oil, whether or not gossypol has been removed:
.2110	- - - For feed purpose
	- - Other:
.2911	- - - For feed purpose
ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
	- Coconut (copra) oil and its fractions:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1911	- - - For feed purpose
	- Palm kernel or babassu oil and fractions thereof:
	- - Crude oil:
.2110	- - - For feed purpose
	- - Other:
.2911	- - - For feed purpose
ex 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Crude oil
.1010	- - For feed purpose
	- Other:

Heading No.	Description of Products
.9010	- - For feed purpose
ex 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.
	- Linseed oil and its fractions:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Maize (corn) oil and its fractions:
	- - Crude oil:
.2110	- - - For feed purpose
	- - Other:
.2910	- - - For feed purpose
	- Castor oil and its fractions:
.3010	- - For feed purpose
	- Tung oil and its fractions:
.4010	- - For feed purpose
	- Sesame oil and its fractions:
.5011	- - For feed purpose
	- Jojoba oil and its fractions:
.6010	- - For feed purpose
	- Other:
.9011	- - For feed purpose
ex 15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
	- Animal fats and oils and their fractions:
.1011	- - For feed purpose
	- Vegetable fats and oils and their fractions:
.2011	- - For feed purpose
ex 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.
	- Margarine, excluding liquid margarine:
.1010	- - For feed purpose
	- Other:
.9011	- - For feed purpose
ex 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
.0011	- For feed purpose
ex 15.20	Glycerol, crude; glycerol waters and glycerol lyes.
.0010	- For feed purpose

Heading No.	Description of Products
ex 15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
.0011	- For feed purpose
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.
16.02	Other prepared or preserved meat, meat offal or blood.
ex 16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.
	- Other:
	- - Other:
.0099	- - - Other
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
	- Raw sugar not containing added flavouring or colouring matter:
	- - Cane sugar:
.1110	- - - For feed purpose
	- - Beet sugar:
.1210	- - - For feed purpose
	- Other:
	- - Containing added flavouring or colouring matter:
.9110	- - - For feed purpose
	- - Other:
.9910	- - - For feed purpose
ex 17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
	- Lactose and lactose syrup:
	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Maple sugar and maple syrup:
.2010	- - For feed purpose
.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose
.4000	- Glucose and glucos syrup, containing in the dry state at least 20% but less than 50% by weight of fructose
	- Chemically pure fructose:
.5010	- - For feed purpose
	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose:
.6010	- - For feed purpose
	- Other, including invert sugar:
	- - For feed purpose:
.9011	- - - Artificial honey
.9021	- - - Other

Heading No.	Description of Products
ex 17.03	Molasses resulting from the extraction or refining of sugar.
	- Cane molasses:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading No. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
	- Other:
.9010	- - Malt extract
ex 19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.
	- Other
	- - Pre-cooked rice not containing any added ingredients:
.9010	- - - For feed purpose
ex 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Other:
	- - Vegetables:
	- - - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):
.9031	- - - - For feed purpose
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.
	- Other vegetables and mixtures of vegetables:
	- - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):
.9011	- - - For feed purpose
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.
	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):
.8010	- - For feed purpose
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
	- Nuts, ground-nuts and other seeds, whether or not mixed together:
	- - Ground-nuts:
	- - - Other:
.1180	- - - - For feed purpose
.1900	- - Other, including mixtures
	- Citrus fruit:
.3010	- - For feed purpose
	- Other, including mixtures other than those of subheading No. 2008.19:
	- - Palm hearts:
.9110	- - - For feed purpose

Heading No.	Description of Products
ex 21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.
	- Inactive yeasts; other single-cell micro-organisms, dead:
.2010	- - Yeasts for feed purpose
.2031	- - Other single-cell micro-organisms, dead, for feed purpose
ex 23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.
.1000	- Flours, meals and pellets, of meat or meat offal; greaves
	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:
.2010	- - For feed purpose
ex 23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.
	- Of maize (corn):
.1010	- - For feed purpose
	- Of rice:
.2010	- - For feed purpose
.3000	- Of wheat:
.4000	- Of other cereals
	- Of leguminous plants:
.5010	- - For feed purpose
ex 23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing .
	- Residues of starch manufacture and similar residues:
.1010	- - For feed purpose
	- Beet-pulp, bagasse and other waste of sugar manufacture:
.2010	- - For feed purpose
	- Brewing or distilling dregs and waste:
.3010	- - For feed purpose
ex 23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.
.0010	- For feed purpose
ex 23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
.0010	- For feed purpose
ex 23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.
	- Of cotton seeds:
.1010	- - For feed purpose
	- Of linseed:
.2010	- - For feed purpose
	- Of sunflower seeds:
.3010	- - For feed purpose
	- Of rape or colza seeds:
.4010	- - For feed purpose
	- Of coconut or copra:

Heading No.	Description of Products
.5010	- - For feed purpose
	- Of palm nuts or kernels:
.6010	- - For feed purpose
	- Of maize (corn) germ:
.7010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 23.07	Wine lees; argol.
.0010	- For feed purpose
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.
ex 23.09	Preparations of a kind used in animal feeding
	- Other:
	- - Containing meat or meat offal of land animals, in airtight containers:
.9020	- - - For other animals
	- - Other:
	- - - Fish fodder:
.9040	- - - - For other fish
	- - - Birds food:
.9060	- - - - For other birds
	- - - Other:
.9090	- - - - For other animals
ex 29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	- Other polyhydric alcohols:
.4500	- - Glycerol
ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
	- Industrial monocarboxylic fatty acids; acid oils from refining:
	- - Stearic acids:
.1110	- - - For feed purpose
	- - Oleic acid:
.1210	- - - For feed purpose
	- - Tally oil fatty acids:
.1310	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Industrial fatty alcohols:
.7010	- - For feed purpose

LIST 6

Products Qualifying for 50 per cent Reduction of the Normally Applicable Customs Duty
when Originating in an "Ordinary" GSP-Country

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

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

LIST 7

List of Exceptions

- Note:
1. Industrial products classified within chapters 25-97 of the HS-system originating in an "ordinary" GSP-Country, are duty-free on importation into Norway, with the exception of products covered by the following "exception-list"
 2. Products within heading Nos. ex 29.05 and ex 35.02 covered by List 2 or List 5 respectively, are considered to be agricultural products

List of Industrial Products Excluded from GSP Preferential Tariff Treatment on Importation into Norway when Originating in an "Ordinary" GSP-Country
(the Products are Duty-Free when Originating in a "Least-Developed" GSP-Country)

Heading no.	Description of Products
ex 52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²
	- Bleached:
.2900	-- Other fabrics
	- Of yarns of different colours:
.4100	-- Plain weave, weighing not more than 100 g/m ²
.4200	-- Plain weave, weighing more than 100 g/ m ²
.4300	-- 3- thread or 4- thread twill, including cross twill
.4900	-- Other fabrics
ex 56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
	- Of man-made textile materials:
	-- Made up fishing nets:
	--- Other made up fishing nets:
.1102	---- Of monofilament of polyamide
.1103	---- Of multifilament of polyamide
.1104	---- Of polyethylene
.1109	---- Other
	-- Other:
.1901	--- Netting of monofilament of polyamide
.1902	--- Netting of multifilament of polyamide
.1903	--- Netting of polyethylene
.1904	--- Other netting
.1909	--- Other
	- Other:
.9010	-- Made up fishing nets
.9090	-- Other
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
ex 61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés,

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

Heading no.	Description of Products
.4309	--- Other
	-- Of other textile materials:
.4909	--- Other
62.05	Men's or boys' shirts
63.01	Blankets and travelling rugs
ex 63.02	Bed linen, table linen, toilet linen and kitchen linen
.1000	- Bed linen, knitted or crocheted
	- Other bed linen, printed:
.2100	-- Of cotton
	-- Of man-made fibres:
.2210	--- Of nonwovens
.2290	--- Other
.2900	-- Of other textile materials
	- Other bed linen:
.3100	-- Of cotton
	-- Of man-made fibres:
.3210	--- Of nonwovens
.3290	--- Other
.3900	-- Of other textile materials
.4000	- Table linen, knitted or crocheted
	- Other table linen:
.5100	-- Of cotton
.5200	-- Of flax
	-- Of man-made fibres:
.5310	--- Of nonwovens
.5390	--- Other
.5900	-- Of other textile materials
	- Other:
.9100	-- Of cotton
.9200	-- Of flax
	-- Of man-made fibres:
.9310	--- Of nonwovens
.9390	--- Other
.9900	-- Of other textile materials
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials