

Origin Reference Document implementing the Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the European Union and the European Atomic Energy Community, of the other part, signed on 30 December 2020 (“the European Union Origin Reference Document”)

Version 1.3, dated 4 DECEMBER 2024

Overview:

1. This document is the relevant origin reference document referred to in column 3 of the table in Schedule 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (“the Regulations”) for the Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the European Union and the European Atomic Energy Community, of the other part, signed on 30th December 2020 (“the United Kingdom-EU Agreement”).
2. This document sets out the conditions which goods must meet in order to qualify as originating goods for the purposes of the United Kingdom-EU Agreement, in accordance with regulation 6 of the Regulations, and sets out the requirements and conditions for proving that goods qualify as originating goods, in accordance with regulation 14 of the Regulations.
3. In this document, unless otherwise specified, words and expressions have the meaning given in the Regulations.
4. This document takes effect on 4 January 2024.

SECTION 1

RULES OF ORIGIN

Article 1

Definitions

For the purposes of this Origin Reference Document, the following definitions apply:

- (a) "classification" means the classification of a product or material under a particular chapter, heading, or sub-heading of HS2022;

- (b) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (c) "exporter" means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports or produces the originating product and makes out a statement on origin;
- (d) "HS 2022" means the nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, amended as at January 2022;
- (e) "importer" means a person who imports the originating product and claims preferential tariff treatment for it;
- (f) "material" means any substance used in the production of a product, including any components, ingredients, raw materials, or parts;
- (g) "Member State" means a Member State of the European Union;
- (h) "non-originating material" means a material which does not qualify as originating under this Origin Reference Document, including a material whose originating status cannot be determined;
- (i) "Parties" means the United Kingdom and the European Union, each a 'Party';
- (j) "product" means the product resulting from the production, even if it is intended for use as a material in the production of another product;
- (k) "production" means any kind of working or processing including assembly;
- (l) "Tariff of the United Kingdom" means the document referred to in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020;
- (m) "the United Kingdom-EU Agreement" means the Trade and Cooperation Agreement concluded between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the European Union and the European Atomic Energy Community of the other part, signed on 30 December 2020 referred to in Schedule 1, Column 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020;
- (n) "Trade Specialised Committee on Customs Cooperation and Rules of Origin" means the Committee established pursuant to Article 8(1) of the United Kingdom-EU Agreement; and
- (o) "Union" means the European Union.

Article 2

General Requirements

1. For the purposes of applying the preferential tariff treatment by a Party to the originating good of the other Party in accordance with the United Kingdom-EU Agreement, provided that the products satisfy all other applicable requirements of this Origin Reference Document, the following products shall be considered as originating in the other Party:
 - (a) products wholly obtained in that Party within the meaning of Article 4
 - (b) products produced in that Party exclusively from originating materials in that Party; and
 - (c) products produced in that Party incorporating non-originating materials provided they satisfy the requirements set out in Annex 2.
2. If a product has acquired originating status, the non-originating materials used in the production of that product shall not be considered as non-originating when that product is incorporated as a material in another product.
3. The acquisition of originating status shall be fulfilled without interruption in the United Kingdom or the Union.

Article 3

Cumulation of Origin

1. A product originating in a Party shall be considered as originating in the other Party if that product is used as a material in the production of another product in that other Party.
2. Production carried out in a Party on a non-originating material may be taken into account for the purpose of determining whether a product is originating in the other Party.
3. Paragraphs 1 and 2 do not apply if the production carried out in the other Party does not go beyond the operations referred to in Article 6
4. In order for an exporter to complete the statement on origin referred to in point (a) of Article 16(2) for a product referred to in paragraph 2 of this Article, the exporter shall obtain from its supplier a supplier's declaration as provided for in Annex 5 or an equivalent document that contains the same information describing the non-originating materials concerned in sufficient detail to enable them to be identified.

Article 4

Wholly Obtained Products

1. The following products shall be considered as wholly obtained in a Party:
 - (a) mineral products extracted or taken from its soil or from its seabed;
 - (b) plants and vegetable products grown or harvested there;

- (c) live animals born and raised there;
- (d) products obtained from live animals raised there;
- (e) products obtained from slaughtered animals born and raised there;
- (f) products obtained by hunting or fishing conducted there;
- (g) products obtained from aquaculture there if aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants are born or raised from seed stock such as eggs, roes, fry, fingerlings, larvae, parr, smolts or other immature fish at a post-larval stage by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;
- (h) products of sea fishing and other products taken from the sea outside any territorial sea by a vessel of a Party;
- (i) products made aboard of a factory ship of a Party exclusively from products referred to in point (h);
- (j) products extracted from the seabed or subsoil outside any territorial sea provided that they have rights to exploit or work such seabed or subsoil;
- (k) waste and scrap resulting from production operations conducted there;
- (l) waste and scrap derived from used products collected there, provided that those products are fit only for the recovery of raw materials;
- (m) products produced there exclusively from the products specified in points (a) to (l).

2. The terms "vessel of a Party" and "factory ship of a Party" in points (h) and (i) of paragraph 1 mean a vessel and factory ship which:

- (a) is registered in a Member State or in the United Kingdom;
- (b) sails under the flag of a Member State or of the United Kingdom; and
- (c) meets one of the following conditions:
 - (i) it is at least 50% owned by nationals of a Member State or of the United Kingdom; or
 - (ii) it is owned by legal persons which each:
 - (A) have their head office and main place of business in the Union or the United Kingdom; and
 - (B) are at least 50% owned by public entities, nationals or legal persons of a Member State or the United Kingdom.

Article 5

Tolerances

1. If a product does not satisfy the requirements set out in Annex 2 due to the use of a non-originating material in its production, that product shall nevertheless be considered as originating in a Party, provided that:
 - (a) the total weight of non-originating materials used in the production of products classified under Chapters 2 and 4 to 24 of HS 2022, other than processed fishery products of Chapter 16, does not exceed 15% of the weight of the product;
 - (b) the total value of non-originating materials for all other products, except for products classified under Chapters 50 to 63 of HS 2022 does not exceed 10% of the ex-works price of the product; or
 - (c) for a product classified under Chapters 50 to 63 of HS 2022, the tolerances set out in Note 7 and 8 of Annex 1 apply.
2. Paragraph 1 does not apply if the value or weight of non-originating materials used in the production of a product exceeds any of the percentages for the maximum value or weight of non- originating materials as specified in the requirements set out in Annex 2.
3. Paragraph 1 of this Article does not apply to products wholly obtained in a Party within the meaning of Article 4. If Annex 2 requires that the materials used in the production of a product are wholly obtained, paragraphs 1 and 2 of this Article apply.

Article 6

Insufficient Production

1. Notwithstanding point (c) of Article 2(1), a product shall not be considered as originating in a Party if the production of the product in a Party consists only of one or more of the following operations conducted on non-originating materials:
 - (a) preserving operations such as drying, freezing, keeping in brine and other similar operations where their sole purpose is to ensure that the products remain in good condition during transport and storage;¹
 - (b) breaking-up or assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles and textile articles;
 - (e) simple painting and polishing operations;

¹ Preserving operations such as chilling, freezing or ventilating are considered insufficient within the meaning of point (a), whereas operations such as pickling, drying or smoking that are intended to give a product special or different characteristics are not considered insufficient.

- (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice; bleaching of rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of sugar in solid form;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching including the making-up of sets of articles;
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple addition of water or dilution with water or another substance that does not materially alter the characteristics of the product, or dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) slaughter of animals.

2. For the purposes of paragraph 1, operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.

Article 7

Unit of Qualification

1. For the purposes of this Origin Reference Document, the unit of qualification shall be the particular product which is considered as the basic unit when classifying the product under HS 2022.

2. For a consignment consisting of a number of identical products classified under the same heading of HS 2022, each individual product shall be taken into account when applying the provisions of this Origin Reference Document.

Article 8

Packing Materials and Containers for Shipment

Packing materials and containers for shipment that are used to protect a product during transportation shall be disregarded in determining whether a product is originating.

Article 9

Packaging Materials and Containers for Retail Sale

Packaging materials and containers in which the product is packaged for retail sale, if classified with the product, shall be disregarded in determining the origin of the product, except for the purposes of calculating the value of non-originating materials if the product is subject to a maximum value of non-originating materials in accordance with Annex 2.

Article 10

Accessories, Spare Parts and Tools

1. Accessories, spare parts, tools and instructional or other information materials shall be regarded as one product with the piece of equipment, machine, apparatus or vehicle in question if they:

- (a) are classified and delivered with, but not invoiced separately from, the product; and
- (b) are of the types, quantities and value which are customary for that product.

2. Accessories, spare parts, tools and instructional or other information materials referred to in paragraph 1 shall be disregarded in determining the origin of the product except for the purposes of calculating the value of non-originating materials if a product is subject to a maximum value of non- originating materials as set out in Annex 2.

Article 11

Sets

Sets, as defined in paragraph 3 of Part Two, Section 1, of the Tariff of the United Kingdom, shall be considered as originating in a Party if all of their components are originating. If a set is composed of originating and non-originating components, the set as a whole shall be considered as originating in a Party, if the value of the non-originating components does not exceed 15 % of the ex-works price of the set.

Article 12

Neutral Elements

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

- (a) fuel, energy, catalysts and solvents;

- (b) plant, equipment, spare parts and materials used in the maintenance of equipment and buildings;
- (c) machines, tools, dies and moulds;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting the product; and
- (g) other materials used in the production which are not incorporated into the product nor intended to be incorporated into the final composition of the product.

Article 13
Accounting Segregation

1. Originating and non-originating fungible materials or fungible products shall be physically segregated during storage in order to maintain their originating and non-originating status.
2. For the purpose of paragraph 1, “fungible materials” or “fungible products” means materials or products that are of the same kind and commercial quality, with the same technical and physical characteristics, and that cannot be distinguished from one another for origin purposes.
3. Notwithstanding paragraph 1, originating and non-originating fungible materials may be used in the production of a product without being physically segregated during storage if an accounting segregation method is used.
4. Notwithstanding paragraph 1, originating and non-originating fungible products classified in Chapter 10, 15, 27, 28, 29, heading 32.01 to 32.07, or heading 39.01 to 39.14 of HS 2022 may be stored in a Party before exportation to the other Party without being physically segregated provided that an accounting segregation method is used.
5. The accounting segregation method referred to in paragraphs 3 and 4 shall be applied in conformity with a stock management method under accounting principles which are generally accepted in the Party.
6. The accounting segregation method shall be any method that ensures that at any time no more materials or products receive originating status than would be the case if the materials or products had been physically segregated.
7. A Party may require, under conditions set out in its laws or regulations, that the use of an accounting segregation method is subject to prior authorisation by the customs authorities of that Party. The customs authorities of the Party shall monitor the use of such authorisations and may withdraw an authorisation if the holder makes improper use of the accounting segregation method or fails to fulfil any of the other conditions laid down in this Origin Reference Document.

Article 14

Returned Products

If a product originating in a Party exported from that Party to a third country returns to that Party, it shall be considered as a non-originating product unless it can be demonstrated to the satisfaction of the customs authority of that Party that the returning product:

- (a) is the same as that exported; and
- (b) has not undergone any operation other than what was necessary to preserve it in good condition while in that third country or while being exported.

Article 15

Non-Alteration

1. An originating product declared for home use in the importing Party shall not, after exportation and prior to being declared for home use, have been altered, transformed in any way or subjected to operations other than to preserve it in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party.

2. The storage or exhibition of a product may take place in a third country, provided that the product remains under customs supervision in that third country.

3. The splitting of consignments may take place in a third country if it is carried out by the exporter or under the responsibility of the exporter, provided that the consignments remain under customs supervision in that third country.

4. In the case of doubt as to whether the requirements provided for in paragraphs 1 to 3 are complied with, the customs authority of the importing Party may request the importer to provide evidence of compliance with those requirements, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on the marking or numbering of packages or any evidence related to the product itself.

SECTION 2

ORIGIN PROCEDURES

Article 16

Claim for Preferential Tariff Treatment

1. The importing Party, on importation, shall grant preferential tariff treatment to a product originating in the other Party within the meaning of this Origin Reference Document on the basis of a claim by the importer for preferential tariff treatment. The importer shall be responsible for the correctness of the claim for preferential tariff treatment and for compliance with the requirements provided for in this Origin Reference Document.

2. A claim for preferential tariff treatment shall be based on:
 - (a) a statement on origin that the product is originating made out by the exporter; or
 - (b) the importer's knowledge that the product is originating.
3. The importer making the claim for preferential tariff treatment based on a statement on origin as referred to in point (a) of paragraph 2 shall keep the statement on origin and, when required by the customs authority of the importing Party, shall provide a copy thereof to that customs authority.

Article 17

Time of the Claim for Preferential Tariff Treatment

1. A claim for preferential tariff treatment and the basis for that claim as referred to in Article 16(2) shall be included in the customs import declaration in accordance with the laws and regulations of the importing Party.
2. By way of derogation from paragraph 1 of this Article, if the importer did not make a claim for preferential tariff treatment at the time of importation, the importing Party shall grant preferential tariff treatment and repay or remit any excess customs duty paid provided that:
 - (a) the claim for preferential tariff treatment is made no later than three years after the date of importation, or such longer time period as specified in the laws and regulations of the importing Party;
 - (b) the importer provides the basis for the claim as referred to in Article 16(2); and
 - (c) the product would have been considered originating and would have satisfied all other applicable requirements within the meaning of Section 1 of this Origin Reference Document if it had been claimed by the importer at the time of importation.

The other obligations applicable to the importer under Article 16 remain unchanged.

Article 18

Statement on Origin

1. A statement on origin shall be made out by an exporter of a product on the basis of information demonstrating that the product is originating, including information on the originating status of materials used in the production of the product. The exporter shall be responsible for the correctness of the statement on origin and the information provided.
2. A statement on origin shall be made out using one of the language versions set out in Annex 6 in an invoice or on any other document that describes the originating product in sufficient detail to enable the identification of that product. The exporter shall be responsible for providing sufficient detail to allow the identification of the originating product. The importing Party shall not require the importer to submit a translation of the statement on origin.
3. A statement on origin shall be valid for 12 months from the date it was made out or for such longer period as provided by the Party of import up to a maximum of 24 months.

4. A statement on origin may apply to:
 - (a) a single shipment of one or more products imported into a Party; or
 - (b) multiple shipments of identical products imported into a Party within the period specified in the statement on origin, which shall not exceed 12 months.

5. If, at the request of the importer, unassembled or disassembled products within the meaning of paragraph 2(a) of Part Two, Section 1, of the Tariff of the United Kingdom that fall within Sections XV to XXI of HS 2022 are imported by instalments, a single statement on origin for such products may be used in accordance with the requirements laid down by the customs authority of the importing Party.

Article 19

Discrepancies

The customs authority of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors or discrepancies in the statement on origin, or for the sole reason that an invoice was issued in a third country.

Article 20

Importer's Knowledge

1. For the purposes of a claim for preferential tariff treatment that is made under point (b) of Article 16(2), the importer's knowledge that a product is originating in the exporting Party shall be based on information demonstrating that the product is originating and satisfies the requirements provided for in this Origin Reference Document.

2. Before claiming the preferential treatment, in the event that an importer is unable to obtain the information referred to in paragraph 1 of this Article as a result of the exporter deeming it to be confidential information or for any other reason, the exporter may provide a statement on origin so that the importer may claim the preferential tariff treatment on the basis of point (a) of Article 16(2).

Article 21

Record-Keeping Requirements

1. For a minimum of three years after the date of importation of the product, an importer making a claim for preferential tariff treatment for a product imported into the importing Party shall keep:

- (a) if the claim was based on a statement on origin, the statement on origin made out by the exporter; or
- (b) if the claim was based on the importer's knowledge, all records demonstrating that the product satisfies the requirements for obtaining originating status.

2. An exporter who has made out a statement on origin shall, for a minimum of four years after that statement on origin was made out, keep a copy of the statement on origin and all other records demonstrating that the product satisfies the requirements to obtain originating status.
3. The records to be kept in accordance with this Article may be held in electronic format.

Article 22

Small Consignments

1. By way of derogation from Articles 16 to Article 20, provided that the product has been declared as meeting the requirements of this Origin Reference Document and the customs authority of the importing Party has no doubts as to the veracity of that declaration, the importing Party shall grant preferential tariff treatment to:
 - (a) a product sent in a small package from private persons to private persons;
 - (b) a product forming part of a traveller's personal luggage; and
 - (c) for the United Kingdom, in addition to points (a) and (b), other low value consignments.
2. The following products are excluded from the application of paragraph 1 of this Article:
 - (a) products, the importation of which forms part of a series of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirements of Article 16;
 - (b) for the Union:
 - (i) a product imported by way of trade; the imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families are not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is intended; and
 - (ii) products, the total value of which exceeds EUR 500 in the case of products sent in small packages, or EUR 1 200 in the case of products forming part of a traveller's personal luggage. The amounts to be used in a given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The exchange rate amounts shall be those published for that day by the European Central Bank, unless a different amount is communicated to the European Commission by 15 October, and shall apply from 1 January the following year. The European Commission shall notify the United Kingdom of the relevant amounts. The Union may establish other limits which it will communicate to the United Kingdom; and
 - (c) for the United Kingdom, products whose total value exceeds the limits set under the domestic law of the United Kingdom. The United Kingdom will communicate these limits to the Union.

3. The importer shall be responsible for the correctness of the declaration and for the compliance with the requirements provided for in this Origin Reference Document. The record-keeping requirements set out in Article 21 shall not apply to the importer under this Article.

Article 23

Verification

1. The customs authority of the importing Party may conduct a verification as to whether a product is originating or whether the other requirements of this Origin Reference Document are satisfied, on the basis of risk assessment methods, which may include random selection. Such verifications may be conducted by means of a request for information from the importer who made the claim referred to in Article 16, at the time the import declaration is submitted, before the release of the products, or after the release of the products.

2. The information requested pursuant to paragraph 1 shall cover no more than the following elements:

- (a) if the claim was based on a statement on origin, that statement on origin; and
- (b) information pertaining to the fulfilment of origin criteria, which is:
 - (i) where the origin criterion is "wholly obtained", the applicable category (such as harvesting, mining, fishing) and the place of production;
 - (ii) where the origin criterion is based on change in tariff classification, a list of all the non-originating materials, including their tariff classification (in 2, 4 or 6-digit format, depending on the origin criterion);
 - (iii) where the origin criterion is based on a value method, the value of the final product as well as the value of all the non-originating materials used in the production of that product;
 - (iv) where the origin criterion is based on weight, the weight of the final product as well as the weight of the relevant non-originating materials used in the final product;
 - (v) where the origin criterion is based on a specific production process, a description of that specific process.

3. When providing the requested information, the importer may add any other information that it considers relevant for the purpose of verification.

4. If the claim for preferential tariff treatment is based on a statement on origin, the importer shall provide that statement on origin but may reply to the customs authority of the importing Party that the importer is not in a position to provide the information referred to in point (b) of paragraph 2.

5. If the claim for preferential tariff treatment is based on the importer's knowledge, after having first requested information in accordance with paragraph 1, the customs authority of the importing Party conducting the verification may request the importer to provide additional information if that customs authority considers that additional information is necessary in order

to verify the originating status of the product or whether the other requirements of this Origin Reference Document are met. The customs authority of the importing Party may request the importer for specific documentation and information, if appropriate.

6. If the customs authority of the importing Party decides to suspend the granting of preferential tariff treatment to the product concerned while awaiting the results of the verification, the release of the products shall be offered to the importer subject to appropriate precautionary measures including guarantees. Any suspension of preferential tariff treatment shall be terminated as soon as possible after the customs authority of the importing Party has ascertained the originating status of the products concerned, or the fulfilment of the other requirements of this Origin Reference Document.

Article 24

Denial of Preferential Tariff Treatment

1. Without prejudice to paragraph 3, the customs authority of the importing Party may deny preferential tariff treatment, if:

- (a) within three months after the date of a request for information pursuant to Article 23(1):
 - (i) no reply has been provided by the importer;
 - (ii) where the claim for preferential tariff treatment was based on a statement on origin, no statement on origin has been provided; or
 - (iii) where the claim for preferential tariff treatment was based on the importer's knowledge, the information provided by the importer is inadequate to confirm that the product is originating;
- (b) within three months after the date of a request for additional information pursuant to Article 23(5):
 - (i) no reply has been provided by the importer; or
 - (ii) the information provided by the importer is inadequate to confirm that the product is originating;
- (c) within 10 months² after the date of a request for information pursuant to Article 62(2) of the United Kingdom-EU Agreement:
 - (i) no reply has been provided by the customs authority of the exporting Party; or
 - (ii) the information provided by the customs authority of the exporting Party is inadequate to confirm that the product is originating.

² The period will be of 12 months for requests of information pursuant to Article 62 (2) of the United Kingdom-EU Agreement addressed to the customs authority of the exporting Party during the first three months of the application of the United Kingdom-EU Agreement.

2. The customs authority of the importing Party may deny preferential tariff treatment to a product for which an importer claims preferential tariff treatment where the importer fails to comply with requirements under this Origin Reference Document other than those relating to the originating status of the products.

3. If the customs authority of the importing Party has sufficient justification to deny preferential tariff treatment under paragraph 1 of this Article, in cases where the customs authority of the exporting Party has provided an opinion pursuant to point (b) of Article 62 (4) of the United Kingdom-EU Agreement confirming the originating status of the products, the customs authority of the importing Party shall notify the customs authority of the exporting Party of its intention to deny the preferential tariff treatment within two months after the date of receipt of that opinion.

SECTION 3

OTHER PROVISIONS

Article 25

Ceuta and Melilla

1. For purposes of this Origin Reference Document, in the case of the Union, the term "Party" does not include Ceuta and Melilla.

2. Products originating in the United Kingdom, when imported into Ceuta and Melilla, shall in all respects be subject to the same customs treatment under the United Kingdom-EU Agreement, as that which is applied to products originating in the customs territory of the Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Union. The United Kingdom shall grant to imports of products covered by the United Kingdom-EU Agreement and originating in Ceuta and Melilla the same customs treatment as that which is granted to products imported from and originating in the Union.

3. The rules of origin and origin procedures referred to in this Origin Reference Document apply *mutatis mutandis* to products exported from the United Kingdom to Ceuta and Melilla and to products exported from Ceuta and Melilla to the United Kingdom.

4. Ceuta and Melilla shall be considered as a single territory.

5. Article 3 applies to import and exports of products between the Union, the United Kingdom and Ceuta and Melilla.

6. The exporters shall enter "the United Kingdom" or "Ceuta and Melilla" in field 3 of the text of the statement on origin, depending on the origin of the product.

7. The customs authority of the Kingdom of Spain shall be responsible for the application and implementation of this Origin Reference Document in Ceuta and Melilla.

Article 26

The Principality of Andorra³

1. Products originating in the Principality of Andorra that fall within Chapters 25 to 97 of HS 2022 shall be accepted by the United Kingdom as originating in the Union within the meaning of this Origin Reference Document.
2. Paragraph 1 only applies if, by virtue of the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra, the Principality of Andorra applies to products originating in the United Kingdom the same preferential tariff treatment as the Union applies to such products.
3. This Origin Reference Document applies *mutatis mutandis* for the purpose of defining the originating status of products referred to in paragraph 1 of this Article.

Article 27

The Republic of San Marino⁴

1. Products originating in the Republic of San Marino shall be accepted by the United Kingdom as originating in the Union within the meaning of this Origin Reference Document.
2. Paragraph 1 only applies if, by virtue of the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991, the Republic of San Marino applies to products originating in the United Kingdom the same preferential tariff treatment as the Union applies to such products.
3. This Origin Reference Document applies *mutatis mutandis* for the purposes of defining the originating status of products referred to in paragraph 1 of this Article.

³ This Article is derived from the *Joint Declaration Concerning The Principality of Andorra* set out in Annex 8 of the United Kingdom-EU Agreement.

⁴ This Article is derived from the *Joint Declaration Concerning The Republic of San Marino* set out in Annex 9 of the United Kingdom-EU Agreement.

ANNEX 1

INTRODUCTORY NOTES TO PRODUCT-SPECIFIC RULES OF ORIGIN

Note 1

General Principles

1. This Annex sets out the general rules for the applicable requirements of Annex 2 as provided for in point (c) of Article 2(1) of this Origin Reference Document.
2. For the purposes of this Annex and Annex 2 the requirements for a product to be originating in accordance with point (c) of Article 2(1) of this Origin Reference Document are a change in tariff classification, a production process, a maximum value or weight of non-originating materials, or any other requirement specified in this Annex and Annex 2.
3. Reference to weight in a product-specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of any packaging.
4. This Annex and Annex 2 are based on HS 2022. For the avoidance of doubt, if a product or material is classified differently under HS 2022 and the Goods Classification Table made pursuant to the Taxation (Cross-border Trade) Act 2018 and the Customs Tariff (Establishment) (EU Exit) Regulations 2020, contained in Annex 1 to the Tariff of the United Kingdom and interpreted in accordance with Part Two of the Tariff of the United Kingdom, HS 2022 shall be used to classify the product for the purposes of determining which rule in column 2 applies to the product and to classify the material for the purposes of determining the application of a rule in column 2.

Note 2

The Structure of the List of Product-specific Rules of Origin

1. Notes on sections or chapters, where applicable, are read in conjunction with the product-specific rules of origin for the relevant section, chapter, heading or subheading.
2. Each product-specific rule of origin set out in Column 2 of Annex 2 applies to the corresponding product indicated in Column 1 of Annex 2.
3. If a product is subject to alternative product-specific rules of origin, the product shall be originating in a Party if it satisfies one of the alternatives.
4. If a product is subject to a product-specific rule of origin that includes multiple requirements, the product shall be originating in a Party only if it satisfies all of the requirements.
5. For the purposes of this Annex and Annex 2, the following definitions apply:
 - (a) 'section' means a section of HS 2022;
 - (b) 'Chapter' means the first two-digits in the tariff classification number under HS 2022;

- (c) 'heading' means the first four-digits in the tariff classification number under HS 2022; and
- (d) 'subheading' means the first six-digits in the tariff classification number under HS 2022.
6. For the purposes of the product-specific rules of origin, the following abbreviations apply:

'CC' means production from non-originating materials of any Chapter, except that of the product; this means that any non-originating material used in the production of the product must be classified in a Chapter (2-digit level of HS 2022) other than that of the product (i.e. a change in Chapter);

'CTH' means production from non-originating materials of any heading, except that of the product; this means that any non-originating material used in the production of the product must be classified in a heading (4-digit level of HS 2022) other than that of the product (i.e. a change in heading);

'CTSH' means production from non-originating materials of any subheading, except that of the product; this means that any non-originating material used in the production of the product must be classified in a subheading (6-digit level of HS 2022) other than that of the product (i.e. a change in sub-heading).

Note 3

Application of the Product-specific Rules of Origin

1. Article 2(2) of this Origin Reference Document, concerning products having acquired originating status which are used in the production of other products, applies whether or not this status has been acquired inside the same factory in a Party where these products are used.

2. If a product-specific rule of origin specifically excludes certain non-originating material or provides that the value or weight of a specified non-originating material shall not exceed a specific threshold, these conditions do not apply to non-originating materials classified elsewhere in HS 2022.

3. Example 1: when the rule for bulldozers (Goods Classification Table sub-heading 8429.11) requires: "CTH except from non-originating materials of heading 84.31 parts suitable solely for machinery of heading 84.25 to 84.30", the use of non-originating materials classified elsewhere than 84.29 and 84.31- such as screws (Goods Classification Table heading 73.18), insulated wires and electric conductors (Goods Classification Table heading 85.44) and various electronics (Goods Classification Table Chapter 85) - is not limited.

Example 2: When the rule for heading 35.05 (dextrins and other modified starches; glues based on starches etc) requires 'CTH except from non-originating heading 11.08' then the use of non-originating materials classified elsewhere than 11.08 (starches, inulin), such as materials of Chapter 10 (cereals), is not limited.

4. If a product-specific rule of origin provides that a product shall be produced from a particular material, this does not prevent the use of other materials which are unable to satisfy that rule because of their inherent nature.

Note 4

Calculation of a maximum value of non-originating materials

For the purposes of the product-specific rules of origin, the following definitions apply:

- (a) "customs value" means the value as determined in accordance with the Agreement on Implementation of Article VII of GATT 1994;
- (b) "EXW" or "ex-works price" means:
 - (i) the price of the product paid or payable to the producer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of the product, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or
 - (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of the product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party:
 - (A) including selling, general and administrative expenses, as well as profit, that can reasonably be allocated to the product; and
 - (B) excluding the cost of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported.
 - (iii) For the purposes of point (i), where the last production has been contracted to a producer, the term 'producer' in point (i) refers to the person who has employed the subcontractor.
- (c) "MaxNOM" means the maximum value of non-originating materials expressed as a percentage and shall be calculated according to the following formula:

$$MaxNOM(\%) = \frac{VNM}{EXW} \times 100$$

- (d) "VNM" means the value of the non-originating materials used in the production of the product, which is its customs value at the time of importation, including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non- originating materials in the Union or in the United Kingdom is used; the value of the non- originating materials used in the production of the product may be calculated on the basis of the weighted average value formula or other inventory valuation method under accounting principles which are generally accepted in the Party.

Note 5

Definitions of processes referred to in Sections V to VII in Annex 2

For the purposes of product-specific rules of origin, the following definitions apply:

- (a) 'biotechnological processing' means:
 - (i) biological or biotechnological culturing (including cell culture), hybridisation or genetic modification of micro-organisms (bacteria, viruses (including phages) etc.) or human, animal or plant cells; and
 - (ii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids), or fermentation;
- (b) 'change in particle size' means the deliberate and controlled modification in particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;
- (c) 'chemical reaction' means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following, which are not considered to be chemical reactions for the purpose of this definition:
 - (i) dissolving in water or other solvents;
 - (ii) the elimination of solvents including solvent water; or
 - (iii) the addition or elimination of water of crystallisation;
- (d) 'distillation' means:
 - (i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and
 - (ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;
- (e) 'isomer separation' means the isolation or separation of isomers from a mixture of isomers;
- (f) 'mixing and blending' means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product

having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;

- (g) 'production of standard materials' (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the producer; and
- (h) 'purification' means a process which results in the elimination of at least 80 % of the content of existing impurities or the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
 - (i) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
 - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
 - (iii) elements and components for use in micro-electronics;
 - (iv) specialised optical uses;
 - (v) biotechnical use, for example, in cell culturing, in genetic technology or as a catalyst;
 - (vi) carriers used in a separation process; or
 - (vii) nuclear grade uses.

Note 6

Definitions of terms used in Section XI of Annex 2

For the purposes of the product-specific rules of origin, the following definitions apply:

- (a) 'man-made staple fibres' means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;
- (b) 'natural fibres' means fibres other than synthetic or artificial fibres, the use of which is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; 'natural fibres' includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;
- (c) 'printing' means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and
- (d) 'printing (as standalone operation)' means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent

finishing, decatizing, impregnating, mending and burling, shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatizing), provided that the value of all the non- originating materials used does not exceed 50 % of the EXW of the product.

Note 7

Tolerances applicable to products containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are the following:
 - (a) silk;
 - (b) wool;
 - (c) coarse animal hair;
 - (d) fine animal hair;
 - (e) horsehair;
 - (f) cotton;
 - (g) paper-making materials and paper;
 - (h) flax;
 - (i) true hemp;
 - (j) jute and other textile bast fibres;
 - (k) sisal and other textile fibres of the genus *Agave*;
 - (l) coconut, abaca, ramie and other vegetable textile fibres;
 - (m) synthetic man-made filaments;
 - (n) artificial man-made filaments;
 - (o) current-conducting filaments;
 - (p) synthetic man-made staple fibres of polypropylene;
 - (q) synthetic man-made staple fibres of polyester;
 - (r) synthetic man-made staple fibres of polyamide;
 - (s) synthetic man-made staple fibres of polyacrylonitrile;
 - (t) synthetic man-made staple fibres of polyimide;
 - (u) synthetic man-made staple fibres of polytetrafluoroethylene;

- (v) synthetic man-made staple fibres of poly (phenylene sulphide);
- (w) synthetic man-made staple fibres of poly (vinyl chloride);
- (x) other synthetic man-made staple fibres;
- (y) artificial man-made staple fibres of viscose;
- (z) other artificial man-made staple fibres;
- (aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- (bb) yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped;
- (cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
- (dd) other products of heading 56.05;
- (ee) glass fibres; and
- (ff) metal fibres.

2. Where reference to this Note is made in Annex 2, the requirements set out in its Column 2 shall not apply, as a tolerance, to non-originating basic textile materials which are used in the production of a product, provided that:

- (a) the product contains two or more basic textile materials; and
- (b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 % of the total weight of all the basic textile materials used.

Example: For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07, synthetic yarn of staple fibres of heading 55.09 and materials other than basic textile materials, non-originating woollen yarn which does not satisfy the requirement set out in Annex 2, or non-originating synthetic yarn which does not satisfy the requirement set out in Annex 2, or a combination of both, may be used, provided that their total weight does not exceed 10 % of the weight of all the basic textile materials.

3. Notwithstanding Note 7.2 (b), for products containing 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', the maximum tolerance is 20%. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

4. Notwithstanding Note 7.2 (b), for products containing 'strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured

adhesive between two layers of plastic film', the maximum tolerance is 30%. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

Note 8

Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex 2, non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in its Column 2 for a made-up textile product may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the EXW of the product.

2. Non-originating materials which are not classified in Chapters 50 to 63 may be used without restriction in the production of textile products classified in Chapters 50 to 63, whether or not they contain textiles.

Example: If a requirement set out in Annex 2 provides that yarn shall be used, for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified in Chapters 50 to 63. For the same reasons, it does not prevent the use of non- originating slide fasteners, even though slide-fasteners normally contain textiles.

3. Where a requirement set out in Annex 2 consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified in Chapters 50 to 63 shall be taken into account in the calculation of the value of the non- originating materials.

Note 9

Agricultural Products

Agricultural products classified under Section II of HS 2022 and heading 24.01, which are grown or harvested in the territory of a Party, shall be treated as originating in the territory of that Party, even if grown from seeds, bulbs, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants imported from a third country.

ANNEX 2

PRODUCT SPECIFIC RULES OF ORIGIN

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS
Chapter 1	Live animals
01.01-01.06	All animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal
02.01-02.10	Production in which all the materials of Chapters 1 and 2 used are wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
03.01-03.09	Production in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
04.01-04.10	Production in which: - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20 % of the weight of the product
Chapter 5	Products of animal origin, not elsewhere specified or included
05.01-05.11	Production from non-originating materials of any heading
SECTION II	VEGETABLE PRODUCTS
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
06.01-06.04	Production in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers
07.01-07.14	Production in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
08.01-08.14	Production in which: - all the materials of Chapter 8 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20 % of the weight of the product
Chapter 9	Coffee, tea, maté and spices
09.01-09.10	Production from non-originating materials of any heading
Chapter 10	Cereals
10.01-10.08	Production in which all the materials of Chapter 10 used are wholly obtained
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
11.01-11.09	Production in which all materials of Chapters 10 and 11, headings 07.01, 07.14, 23.02 to 23.03 or subheading 0710.10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
12.01-12.14	CTH
Chapter 13	Lac; gums, resins and other vegetable saps and extracts
13.01-13.02	Production from non-originating materials of any heading in which the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20 % of the weight of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
14.01-14.04	Production from non-originating materials of any heading
SECTION III	ANIMAL, VEGETABLE OR <u>MICROBIAL</u> FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES
Chapter 15	Animal or vegetable or <u>microbial</u> fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
15.01-15.04	CTH

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
15.05-15.06	Production from non-originating materials of any heading
15.07-15.08	CTSH
15.09-15.10	Production in which all the vegetable materials used are wholly obtained
15.11-15.15	CTSH
15.16-15.17	CTH
15.18-15.19	CTSH
15.20	Production from non-originating materials of any heading
15.21-15.22	CTSH
SECTION IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, <u>WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY</u>
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates, <u>or of insects</u>
1601.00-1604.18	Production in which all the materials of Chapters 1, 2, 3 and 16 used are wholly obtained ¹
1604.20	
- Preparations of surimi:	CC
- Others:	Production in which all the materials of Chapters 3 and 16 used are wholly obtained ²

1 Prepared or preserved tunas, skipjack and bonito (*Sarda* spp.), whole or in pieces (excl. minced) classified under subheading 1604.14 may be considered as originating under alternative product-specific rules of origin within annual quotas as specified in Annex 4.

2 Prepared or preserved tunas, skipjack or other fish of genus *Euthynnus* (excl. whole or in pieces) classified under subheading 1604.20 may be considered as originating under alternative product-specific rules of origin within annual quotas as specified in Annex 4.

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
1604.31-1605.69	Production in which all the materials of Chapters 3 and 16 used are wholly obtained
Chapter 17	Sugars and sugar confectionery
17.01	CTH
17.02	CTH, provided that the total weight of non-originating materials of headings 11.01 to 11.08, 17.01 and 17.03 used does not exceed 20 % of the weight of the product
17.03	CTH
17.04	
- White chocolate:	CTH, provided that: (a) all the materials of Chapter 4 used are wholly obtained; and (b) (i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product; or (ii) the value of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the ex-works price of the product
- Others:	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product
Chapter 18	Cocoa and cocoa preparations
18.01-18.05	CTH
1806.10	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
1806.20-1806.90	<p>CTH, provided that:</p> <p>(a) all the materials of Chapter 4 used are wholly obtained; and</p> <p>(b) (i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product; or</p> <p>(ii) the value of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the ex-works price of the product</p>
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
19.01-19.05	<p>CTH, provided that:</p> <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained; - the total weight of non-originating materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the product; - the total weight of non-originating materials of headings 10.06 and 11.08 used does not exceed 20 % of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
20.01	CTH
20.02-20.03	Production in which all the materials of Chapter 7 used are wholly obtained
20.04-20.09	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product
Chapter 21	Miscellaneous edible preparations
21.01-21.02	<p>CTH, provided that:</p> <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
2103.10 2103.20 2103.90	CTH; however, non-originating mustard flour or meal or prepared mustard may be used
2103.30	Production from non-originating materials of any heading
21.04-21.06	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product
Chapter 22	Beverages, spirits and vinegar
22.01-22.06	CTH except from non-originating materials of headings 22.07 and 22.08, provided that: - all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained; - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product
22.07	CTH except from non-originating materials of heading 22.08, provided that all the materials of Chapter 10, subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained
22.08-22.09	CTH except from non-originating materials of headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained
Chapter 23	Residues and waste from the food industries; prepared animal fodder
23.01	CTH
2302.10-2303.10	CTH, provided that the total weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product
2303.20-2308.00	CTH

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
23.09	CTH, provided that: <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained; - the total weight of non-originating materials of headings 10.01 to 10.04, 10.07 to 10.08, Chapter 11, and headings 23.02 and 23.03 used does not exceed 20 % of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product
Chapter 24	<u>Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body</u>
24.01	Production in which all materials of heading 24.01 are wholly obtained
2402.10	Production from non-originating materials of any heading, provided that the total weight of non-originating materials of heading 24.01 used does not exceed 30 % of the weight of materials of Chapter 24 used
2402.20	Production from non-originating materials of any heading, except that of the product and of smoking tobacco of subheading 2403.19, and in which at least 10 % by weight of all materials of heading 24.01 used is wholly obtained
2402.90	Production from non-originating materials of any heading, provided that the total weight of non-originating materials of heading 24.01 used does not exceed 30 % of the weight of materials of Chapter 24 used
2403.11-2404.11	CTH, in which at least 10% by weight of all materials of heading 24.01 used are wholly obtained
2404.12-2404.99	CTH
SECTION V	MINERAL PRODUCTS Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 2
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
25.01-25.30	CTH; or MaxNOM 70 % (EXW)
Chapter 26	Ores, slag and ash
26.01-26.21	CTH
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
27.01-27.09	Production from non-originating materials of any heading
27.10	CTH except from non-originating biodiesel of subheading 3824.99 or 3826.00; or Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment
27.11-27.15	Production from non-originating materials of any heading
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 2
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
28.01-28.53	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 29	Organic chemicals

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
2901.10-2905.42	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
2905.43-2905.44	CTH except from non-originating materials of heading 17.02 and subheading 3824.60.
2905.45	CTSH, however, non-originating materials of the same subheading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product; or MaxNOM 50 % (EXW)
2905.49-2942	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 30	Pharmaceutical products
30.01-30.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 31	Fertilisers
31.01-31.04	CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 40 % (EXW)
31.05	

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
-Sodium nitrate -Calcium cyanamide -Potassium sulphate -Magnesium potassium sulphate	CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product; or MaxNOM 40 % (EXW)
-Others	CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product, and in which the value of all non-originating materials used does not exceed 50 % of the EXW of the product; or MaxNOM 40 % (EXW)
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
32.01-32.15	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
33.01	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
3302.10	CTH, however, non-originating materials of subheading 3302.10 may be used, provided that their total value does not exceed 20 % of the EXW of the product.

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
3302.90	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
33.03	Production from non-originating materials of any heading
33.04 -33.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
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
34.01-34.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes
35.01-35.04	CTH except from non-originating materials of Chapter 4.
35.05	CTH except from non-originating materials of heading 11.08.
35.06-35.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
36.01-36.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 37	Photographic or cinematographic goods
37.01-37.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
Chapter 38	Miscellaneous chemical products
38.01-38.08	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
3809.10	CTH except from non-originating materials of headings 11.08 and 35.05.
3809.91-3822.90	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
38.23	Production from non-originating material of any heading

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
3824.10-3824.50	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
3824.60	CTH except from non-originating materials of subheadings 2905.43 and 2905.44.
3824.81-3825.90	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
38.26	Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment
38.27	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW)
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 2
Chapter 39	Plastics and articles thereof
39.01-39.15	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
39.16-39.19	CTH; or MaxNOM 50 % (EXW)
39.20	CTSH; or MaxNOM 50 % (EXW)
39.21-39.22	CTH; or MaxNOM 50 % (EXW)
3923.10-3923.50	CTSH; or MaxNOM 50 % (EXW)
3923.90-3925.90	CTH; or MaxNOM 50 % (EXW)
39.26	CTSH; or MaxNOM 50 % (EXW)
Chapter 40	Rubber and articles thereof
40.01-40.11	CTH; or MaxNOM 50 % (EXW)
4012.11-4012.19	CTSH; or Retreading of used tyres
4012.20-4017.00	CTH; or MaxNOM 50 % (EXW)

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)
Chapter 41	Raw hides and skins (other than furskins) and leather
41.01-4104.19	CTH
4104.41-4104.49	CTSH except from non-originating materials of subheadings 4104.41 to 4104.49.
4105.10	CTH
4105.30	CTSH
4106.21	CTH
4106.22	CTSH
4106.31	CTH
4106.32-4106.40	CTSH
4106.91	CTH
4106.92	CTSH
41.07-41.13	CTH except from non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 may be used provided that they undergo a retanning operation
4114.10	CTH
4114.20	CTH except from non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and 4107. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and heading 41.07 may be used provided that they undergo a retanning operation
41.15	CTH
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin
42.01-42.06	CTH; or MaxNOM 50 % (EXW)
Chapter 43	Furskins and artificial fur; manufactures thereof
4301.10-4302.20	CTH; or MaxNOM 50 % (EXW)
4302.30	CTSH
43.03-43.04	CTH; or MaxNOM 50 % (EXW)
SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK
Chapter 44	Wood and articles of wood; wood charcoal
44.01-44.21	CTH; or MaxNOM 50 % (EXW)
Chapter 45	Cork and articles of cork
45.01-45.04	CTH; or MaxNOM 50 % (EXW)
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
46.01-46.02	CTH; or MaxNOM 50 % (EXW)

SECTION X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
47.01-47.07	CTH; or MaxNOM 50 % (EXW)
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.01-48.23	CTH; or MaxNOM 50 % (EXW)
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
49.01-49.11	CTH; or MaxNOM 50 % (EXW)
SECTION XI	TEXTILES AND TEXTILE ARTICLES Section note: For definitions of terms used for tolerances applicable to certain products made of textile materials, see Notes 6,7 and 8 of Annex 2
Chapter 50	Silk
50.01-50.02	CTH
50.03	
- Carded or combed:	Carding or combing of silk waste
- Others:	CTH

50.04-50.05	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation
50.06	
- Silk yarn and yarn spun from silk waste:	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation
- Silk-worm gut:	CTH
50.07	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation)
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
51.01-51.05	CTH
51.06-51.10	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation

51.11-51.13	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation)
Chapter 52	Cotton
52.01-52.03	CTH
52.04-52.07	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation
52.08-52.12	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation)
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
53.01-53.05	CTH
53.06-53.08	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation

53.09-53.11	<p>Spinning of natural or man-made staple fibres combined with weaving;</p> <p>Extrusion of man-made filament yarn combined with weaving;</p> <p>Weaving combined with dyeing or with coating or with laminating;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation)</p>
Chapter 54	Man-made filaments; strip and the like of man-made textile materials
54.01-54.06	<p>Spinning of natural fibres;</p> <p>Extrusion of man-made fibres combined with spinning;</p> <p>or</p> <p>Twisting combined with any mechanical operation</p>
54.07-54.08	<p>Spinning of natural or man-made staple fibres combined with weaving;</p> <p>Extrusion of man-made filament yarn combined with weaving;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with dyeing or with coating or with laminating;</p> <p>Twisting or any mechanical operation combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation)</p>
Chapter 55	Man-made staple fibres
55.01-55.07	Extrusion of man-made fibres.
55.08-55.11	<p>Spinning of natural fibres;</p> <p>Extrusion of man-made fibres combined with spinning;</p> <p>or</p> <p>Twisting combined with any mechanical operation</p>

55.12-55.16	<p>Spinning of natural or man-made staple fibres combined with weaving;</p> <p>Extrusion of man-made filament yarn combined with weaving;</p> <p>Twisting or any mechanical operation combined with weaving;</p> <p>Weaving combined with dyeing or with coating or with laminating;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation)</p>
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
56.01	<p>Spinning or bonding of natural fibres;</p> <p>Extrusion of man-made fibres combined with spinning or bonding;</p> <p>Flocking combined with dyeing or with printing;</p> <p>or</p> <p>Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product</p>
56.02	
- Needleloom Felt:	<p>Extrusion of man-made fibres combined with fabric formation; however:</p> <ul style="list-style-type: none"> - non-originating polypropylene filament of heading 54.02; - non-originating polypropylene fibres of heading 55.03 or 55.06; <p>or</p> <ul style="list-style-type: none"> - non-originating polypropylene filament tow of heading 55.01; <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the EXW of the product;</p> <p>or</p> <p>Non-woven fabric formation alone in the case of felt made from natural fibres</p>

- Others:	Extrusion of man-made fibres combined with fabric formation; or Non-woven fabric formation alone in the case of other felt made from natural fibres
5603.11-5603.14	Production from - directionally or randomly oriented filaments; or - substances or polymers of natural or man-made origin; followed in both cases by bonding into a nonwoven
5603.91-5603.94	Production from - directionally or randomly oriented staple fibres; or - chopped yarns, of natural or man-made origin; followed in both cases by bonding into a nonwoven.
5604.10	Production from rubber thread or cord, not textile covered
5604.90	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation
56.05	Spinning of natural or man-made staple fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation
56.06	Extrusion of man-made fibres combined with spinning; Twisting combined with gimping; Spinning of natural or man-made staple fibres; or Flocking combined with dyeing
56.07-56.09	Spinning of natural fibres; or Extrusion of man-made fibres combined with spinning
Chapter 57	Carpets and other textile floor coverings Chapter note: For products of this Chapter non-originating jute fabric may be used as a backing.

57.01-57.05	<p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Tufting or weaving of man-made filament yarn combined with coating or with laminating;</p> <p>Flocking combined with dyeing or with printing;</p> <p>or</p> <p>Extrusion of man-made fibres combined with nonwoven techniques including needle punching</p>
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
58.01-58.04	<p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation)</p>
58.05	CTH

58.06-58.09	<p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation)</p>
58.10	<p>Embroidering in which the value of non-originating materials of any heading, except that of the product, used does not exceed 50 % of the EXW of the product</p>
58.11	<p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation)</p>
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.01	<p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising;</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p>
59.02	

- Containing not more than 90 % by weight of textile materials:	Weaving
- Others:	Extrusion of man-made fibres combined with weaving
59.03	Weaving, knitting or crocheting combined with impregnating or with coating or with covering or with laminating or with metalising; Weaving combined with printing; or Printing (as standalone operation)
59.04	Calendaring combined with dyeing, coating, laminating or metalizing. Non-originating jute fabric may be used as a backing; or Weaving combined with dyeing or with coating or with laminating or with metalising. Non-originating jute fabric may be used as a backing
59.05	
- Impregnated, coated, covered or laminated with rubber, plastics or other materials:	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalising
- Others:	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving, knitting or nonwoven fabric formation combined with dyeing or with coating or with laminating; Weaving combined with printing; or Printing (as standalone operation)
59.06	

<p>- Knitted or crocheted fabrics:</p>	<p>Spinning of natural or man-made staple fibres combined with knitting or with crocheting;</p> <p>Extrusion of man-made filament yarn combined with knitting or with crocheting;</p> <p>Knitting or crocheting combined with rubberising; or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product</p>
<p>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials:</p>	<p>Extrusion of man-made fibres combined with weaving</p>
<p>- Others:</p>	<p>Weaving, knitting or nonwoven process combined with dyeing or with coating or with rubberising;</p> <p>Yarn dyeing combined with weaving, knitting or nonwoven process;</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product</p>
<p>59.07</p>	<p>Weaving, knitting or nonwoven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering;</p> <p>Flocking combined with dyeing or with printing;</p> <p>or</p> <p>Printing (as standalone operation)</p>
<p>59.08</p>	
<p>- Incandescent gas mantles, impregnated:</p>	<p>Production from tubular knitted or crocheted gas-mantle fabric</p>
<p>- Others:</p>	<p>CTH</p>

59.09-59.11	<p>Spinning of natural or of man-made staple fibres combined with weaving;</p> <p>Extrusion of man-made fibres combined with weaving;</p> <p>Weaving combined with dyeing or with coating or with laminating;</p> <p>or</p> <p>Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product</p>
Chapter 60	Knitted or crocheted fabrics
60.01-60.06	<p>Spinning of natural or man-made staple fibres combined with knitting or with crocheting;</p> <p>Extrusion of man-made filament yarn combined with knitting or with crocheting;</p> <p>Knitting or crocheting combined with dyeing or with flocking or with coating or with laminating or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with knitting or with crocheting; or</p> <p>Twisting or texturing combined with knitting or with crocheting provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 50 % of the EXW of the product.</p>
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
61.01-61.17	
- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting or crocheting combined with making-up including cutting of fabric

- Others:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; or Knitting and making-up in one operation
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted
62.01	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.02	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.03	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.04	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)

62.05	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.06	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.07-62.08	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.09	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.10	
- Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product

- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.11	
- Women's, or girls' garments, embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.12	
- Knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.13-62.14	
- Embroidered:	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation)

- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.15	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.16	
- Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.17	
- Embroidered:	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation)
- Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product
- Interlinings for collars and cuffs, cut out:	CTH, provided that the value of all the non-originating materials used does not exceed 40 % of the EXW of the product

- Others:	Weaving combined with making-up including cutting of fabric
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags
63.01-63.04	
- Of felt, of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric
- Others: -- Embroidered:	Weaving or knitting or crocheting combined with making-up including cutting of fabric; or Production from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product
-- Others:	Weaving, knitting or crocheting combined with making-up including cutting of fabric
63.05	Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric
63.06	
- Of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric
- Others:	Weaving combined with making-up including cutting of fabric.
63.07	MaxNOM 40 % (EXW)
63.08	Each item in the set must satisfy the rule which would apply to it if it were not included in the set; however, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set
63.09-63.10	CTH
SECTION XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLE OF HUMAN HAIR

Chapter 64	Footwear, gaiters and the like; parts of such articles
64.01-64.05	Production from non-originating materials of any heading, except from non-originating assemblies of uppers affixed to inner soles or to other sole components of heading 64.06.
64.06	CTH
Chapter 65	Headgear and parts thereof
65.01-65.07	CTH
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
66.01-66.03	CTH; or MaxNOM 50 % (EXW)
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
67.01-67.04	CTH
SECTION XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
68.01-68.15	CTH; or MaxNOM 70 % (EXW)
Chapter 69	Ceramic products
69.01-69.14	CTH
Chapter 70	Glass and glassware
70.01-70.09	CTH; or MaxNOM 50 % (EXW)
70.10	CTH

70.11	CTH; or MaxNOM 50 % (EXW)
70.13	CTH except from non-originating materials of heading 70.10.
70.14-70.20	CTH; or MaxNOM 50 % (EXW)
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
71.01-71.05	Production from non-originating materials of any heading
71.06	
- Unwrought:	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals
71.07	Production from non-originating materials of any heading
71.08	

- Unwrought:	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals.
71.09	Production from non-originating materials of any heading
71.10	
- Unwrought:	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals
71.11	Production from non-originating materials of any heading
71.12-71.18	CTH
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL
Chapter 72	Iron and Steel
72.01-72.06	CTH
72.07	CTH except from non-originating materials of heading 72.06.
72.08-72.17	CTH except from non-originating materials of headings 72.08 to 72.17.
72.18	CTH
72.19-72.23	CTH except from non-originating materials of headings 72.19 to 72.23.

72.24	CTH
72.25-72.29	CTH except from non-originating materials of headings 72.25 to 72.29.
Chapter 73	Articles of iron or steel
7301.10	CC except from non-originating materials of headings 72.08 to 72.17.
7301.20	CTH
73.02	CC except from non-originating materials of headings 72.08 to 72.17.
73.03	CTH
73.04-73.06	CC except from non-originating materials of headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29.
73.07	
- Tube or pipe fittings of stainless steel:	CTH except from non-originating forged blanks; however, non-originating forged blanks may be used provided that their value does not exceed 50 % of the EXW of the product
- Others:	CTH
73.08	CTH except from non-originating materials of subheading 7301.20.
7309.00-7315.19	CTH
7315.20	CTH; or MaxNOM 50 % (EXW)
7315.81-7326.90	CTH
Chapter 74	Copper and articles thereof
74.01-74.02	CTH
74.03	Production from non-originating materials of any heading
74.04-74.07	CTH
74.08	CTH and MaxNOM 50 % (EXW).
74.09-74.19	CTH

Chapter 75	Nickel and articles thereof
75.01	CTH
75.02	Production from non-originating materials of any heading
75.03-75.08	CTH
Chapter 76	Aluminium and articles thereof
76.01	CTH and MaxNOM 50 % (EXW); or Thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
76.02	CTH
76.03-76.16	CTH and MaxNOM 50 % (EXW) ³
Chapter 78	Lead and articles thereof
7801.10	Production from non-originating materials of any heading
7801.91-7806.00	CTH
Chapter 79	Zinc and articles thereof
79.01-79.07	CTH
Chapter 80	Tin and articles thereof
80.01-80.07	CTH
Chapter 81	Other base metals; cermets; articles thereof
81.01-81.13	Production from non-originating materials of any heading
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
8201.10-8205.70	CTH; or MaxNOM 50 % (EXW)

³ Certain aluminium products may be considered as originating under alternative product-specific rules of origin with annual quotas as specified in Annex 4.

8205.90	CTH, however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW of the set
82.06	CTH except from non-originating materials of headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW of the set.
82.07-82.15	CTH; or MaxNOM 50 % (EXW)
Chapter 83	Miscellaneous articles of base metal
83.01-83.11	CTH; or MaxNOM 50 % (EXW)
SECTION XVI	MACHINERY AND MECHANICAL APPLIANCE; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
84.01-84.06	CTH; or MaxNOM 50 % (EXW)
84.07-84.08	MaxNOM 50 % (EXW)
84.09-84.12	CTH; or MaxNOM 50 % (EXW)
8413.11-8415.10	CTSH; or MaxNOM 50 % (EXW)
8415.20	CTH; or MaxNOM 50 % (EXW)

8415.81-8415.90	CTSH; or MaxNOM 50 % (EXW)
84.16-84.20	CTH; or MaxNOM 50 % (EXW)
84.21	CTSH; or MaxNOM 50 % (EXW)
84.22-84.24	CTH; or MaxNOM 50 % (EXW).
84.25-84.30	CTH except from non-originating materials of heading 84.31; or MaxNOM 50 % (EXW)
84.31-84.43	CTH; or MaxNOM 50 % (EXW)
84.44-84.47	CTH except from non-originating materials of heading 84.48; or MaxNOM 50 % (EXW)
84.48-84.55	CTH; or MaxNOM 50 % (EXW)
84.56-84.65	CTH except from non-originating materials of heading 84.66; or MaxNOM 50 % (EXW)
84.66-84.68	CTH; or MaxNOM 50 % (EXW)

84.70-84.72	CTH except from non-originating materials of heading 84.73; or MaxNOM 50 % (EXW).
84.73-84.78	CTH; or MaxNOM 50 % (EXW)
8479.10- -8479.40	CTSH; or MaxNOM 50 % (EXW)
8479.20	
- Machinery for the extraction or preparation of microbial fats and oils	CTH (was CTSH) or MaxNOM 50 % (EXW)
- Others	CTSH; or MaxNOM 50 % (EXW)
8479.30-8479.40	CTSH; or MaxNOM 50 % (EXW).
8479.50	CTH; or MaxNOM 50 % (EXW)
8479.60-8479.823	CTSH; or MaxNOM 50 % (EXW)
8479.89	CTH; or MaxNOM 50 % (EXW)

8479.90	CTSH; or MaxNOM 50 % (EXW)
84.80	CTH; or MaxNOM 50 % (EXW)
84.81	CTSH; or MaxNOM 50 % (EXW)
84.82-84.87	CTH; or MaxNOM 50 % (EXW)
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
85.01-85.02	CTH except from non-originating materials of heading 85.03; or MaxNOM 50 % (EXW)
85.03-85.06	CTH; or MaxNOM 50 % (EXW)
85.07	

<p>- Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves, often referred to as "battery packs", of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04</p>	<p>CTH except from non-originating active cathode materials; or MaxNOM 30 % (EXW)⁴</p>
<p>- Battery cells, battery modules and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04</p>	<p>CTH except from non-originating active cathode materials; or MaxNOM 35 % (EXW)⁵</p>
<p>- others</p>	<p>CTH; or MaxNOM 50 % (EXW)</p>
<p>85.08-85.18</p>	<p>CTH; or MaxNOM 50 % (EXW)</p>

4 For the period from the entry into force of this Agreement until 31 December 2026 alternative product-specific rules of origin apply, as specified in Annex 5.

5 For the period from the entry into force of this Agreement until 31 December 2026 alternative product-specific rules of origin apply, as specified in Annex 5.

85.19-85.21	CTH except from non-originating materials of heading 85.22; or MaxNOM 50 % (EXW)
85.22-85.234	CTH; or MaxNOM 50 % (EXW)
85.25-85.27	CTH except from non-originating materials of heading 85.29; or MaxNOM 50 % (EXW)
85.28-85.34	CTH; or MaxNOM 50 % (EXW)
85.35-85.37	CTH except from non-originating materials of heading 85.38; or MaxNOM 50 % (EXW)
8538.10-8541.90	CTH; or MaxNOM 50 % (EXW)

8542.31-8542.39	CTH; Non-originating materials undergo a diffusion; or MaxNOM 50 % (EXW)
8542.90-8543.90	CTH; or MaxNOM 50 % (EXW)
85.44-85.49	MaxNOM 50 % (EXW).
SECTION XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
86.01-86.09	CTH except from non-originating materials of heading 86.07; or MaxNOM 50 % (EXW)
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
87.01	MaxNOM 45 % (EXW)
87.02-87.04	

- vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ("plug-in hybrid"); - vehicles with only electric motor for propulsion	MaxNOM 45 % (EXW) and battery packs of heading 85.07 of a kind used as the primary source of electrical power for propulsion of the vehicle must be originating ⁶ .
- others	MaxNOM 45 % (EXW) ⁷ .
87.05-87.07	MaxNOM 45 % (EXW)
87.08-87.11	CTH; or MaxNOM 50 % (EXW)
87.12	MaxNOM 45 % (EXW)
87.13-87.16	CTH; or MaxNOM 50 % (EXW)
Chapter 88	Aircraft, spacecraft, and parts thereof
88.01-88.07	CTH; or MaxNOM 50 % (EXW)
Chapter 89	Ships, boats and floating structures

6 For the period from the entry into force of this Agreement until 31 December 2026 alternative product-specific rules of origin apply, as specified in Annex 5.

7 For hybrid vehicles with both internal combustion engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power, alternative product-specific rules of origin apply for the period from the entry into force of this Agreement until 31 December 2026, as specified in Annex 5.

89.01-89.08	CC; or MaxNOM 40 % (EXW)
SECTION XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
9001.10-9001.40	CTH; or MaxNOM 50 % (EXW)
9001.50	CTH; Surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; Coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer; or MaxNOM 50 % (EXW)
9001.90-9033.00	CTH; or MaxNOM 50 % (EXW)
Chapter 91	Clocks and watches and parts thereof
91.01-91.14	CTH; or MaxNOM 50 % (EXW)
Chapter 92	Musical instruments; parts and accessories of such articles
92.01-92.09	MaxNOM 50 % (EXW)
SECTION XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
Chapter 93	Arms and ammunition; parts and accessories thereof

93.01-93.07	MaxNOM 50 % (EXW)
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
94.01-94.06	CTH; or MaxNOM 50 % (EXW)
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
95.03-95.08	CTH; or MaxNOM 50 % (EXW)
Chapter 96	Miscellaneous manufactured articles
96.01-96.04	CTH; or MaxNOM 50 % (EXW)
96.05	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set
96.06-9608.40	CTH; or MaxNOM 50 % (EXW)
9608.50	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set
9608.60-96.20	CTH; or MaxNOM 50 % (EXW)
SECTION XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
Chapter 97	Works of Art, Collectors' Pieces and Antiques

97.01-97.06	CTH
-------------	-----

ANNEX 3

ORIGIN QUOTAS AND ALTERNATIVES TO THE PRODUCT-SPECIFIC RULES OF ORIGIN IN ANNEX 2

Common provisions

1. For the products listed in the tables below, the corresponding rules of origin are alternatives to those set out in Annex 2, within the limits of the applicable annual quota.
2. A statement on origin made out pursuant to this Annex shall contain the following statement: "Origin quotas - Product originating in accordance with Annex 4".¹
3. In the Union, any quantities referred to in this Annex shall be managed by the European Commission, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation of the Union.
4. In the United Kingdom, any quantities referred to in this Annex shall be managed by its customs authority, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation in the United Kingdom.
5. The importing Party shall manage the origin quotas on a first-come first-served basis and shall calculate the quantity of products entered under these origin quotas on the basis of that Party's imports.

¹ This refers to Annex 4 of the United Kingdom-EU Agreement.

Section 1 - Annual quota allocation for canned tuna

Chapter/Heading	Product description	Alternative product-specific rule	Annual quota for exports from the United Kingdom to the United Kingdom (net weight)	Annual quota for exports from the United Kingdom to the United Kingdom (net weight)
1604.14	Prepared or preserved tunas, skipjack and bonito (<i>Sarda spp.</i>), whole or in pieces (excl. minced)	CC	3 000 tonnes	3 000 tonnes
1604.20	Other prepared or preserved fish			
	Of tuna, skipjack or other fish of the genus <i>Euthynnus</i> (excl. whole or in pieces)	CC	4 000 tonnes	4 000 tonnes
	Of other fish	-	-	-

Section 2 – Annual quota allocation for aluminium products²

Table 1 – Quotas applicable from 1 January 2021 until 31 December 2023

Chapter/Heading	Product description	Alternative product-specific rule	Annual quota for exports from the United Kingdom to the United Kingdom (net weight)	Annual quota for exports from the United Kingdom to the Union (net weight)
76.03, 76.04, 76.06, 76.08-76.16	Aluminium products and articles of aluminium(excluding aluminium wire and aluminium foil)	CTH	95 000 tonnes	95 000 tonnes
76.05	Aluminium wire	CTH except from non-originating materials of heading 76.04		
76.07	Aluminium foil	CTH except from non-originating materials of heading 76.06		

² The quantities listed in each table in Section 2 are the entire quota quantities available (for exports from the Union to the United Kingdom, and for exports from the United Kingdom to the Union, respectively) for all the products listed in that table.

Table 2 – Quotas applicable from 1 January 2024 until 31 December 2026

Chapter/Heading	Product description	Alternative product-specific rule	Annual quota for exports from the United Kingdom (net weight)	Annual quota for exports from the United Kingdom to the Union (net weight)
76.03, 76.04, 76.06, 76.08-76.16	Aluminium products and articles of aluminium(excluding aluminium wire and aluminium foil)	CTH	72 000 tonnes	72 000 tonnes
76.05	Aluminium wire	CTH except from non-originating materials of heading 76.04		
76.07	Aluminium foil	CTH except from non-originating materials of heading 76.06		

Table 3 - Quotas applicable from 1 January 2027 onwards

Chapter/Heading	Product description	Alternative product-specific rule	Annual quota for exports from the United Kingdom to the United Kingdom (net weight)	Annual quota for exports from the United Kingdom to the Union (net weight)
76.04	Aluminium bars, rods and profiles	CTH	57 500 tonnes	57 500 tonnes
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm	CTH		
76.07	Aluminium foil	CTH except from non-originating materials of heading 76.06		

ANNEX 4

TRANSITIONAL PRODUCT-SPECIFIC RULES FOR ELECTRIC ACCUMULATORS AND ELECTRIFIED VEHICLES

Interim product specific rules applicable from the entry into force of the United Kingdom-EU Agreement until 31 December 2026.

1. For the products listed in column 1 below, the product-specific rule listed in column 2 shall apply for the period from the entry into force of the United Kingdom-EU Agreement until 31 December 2026.

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin applicable from the entry into force of the United Kingdom-EU Agreement until 31 December 2026
85.07	—
- Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves, often referred to as "battery packs", of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04	CTSH; Assembly of battery packs from non-originating battery cells or battery modules; or MaxNOM 70 % (EXW)
- Battery cells, battery modules, and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04	CTH; or MaxNOM 70 % (EXW)

Column 1 Chapter/Heading	Column 2 Product-specific rule of origin applicable from the entry into force of the United Kingdom-EU Agreement until 31 December 2026
87.02-87.04	—
<ul style="list-style-type: none"> - vehicles with both internal combustion engine and electric motor as motors for propulsion other than those capable of being charged by plugging to external source of electric power ('hybrid'); - vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ('plug-in hybrid'); - vehicles with only electric motor for propulsion 	MaxNOM 60 % (EXW)

ANNEX 5

SUPPLIER'S DECLARATION

1. A supplier's declaration shall have the content set out in this Annex.
2. Except in the cases referred to in point 3, a supplier's declaration shall be made out by the supplier for each consignment of products in the form provided for in Appendix 1 and annexed to the invoice, or to any other document describing the products concerned in sufficient detail to enable them to be identified.
3. Where a supplier regularly supplies a particular customer with products for which the production carried out in a Party is expected to remain constant for a period of time, that supplier may provide a single supplier's declaration to cover subsequent consignments of those products (the 'long-term supplier's declaration'). A long-term supplier's declaration is normally valid for a period of up to two years from the date of making out the declaration. The customs authorities of the Party where the declaration is made out may lay down the conditions under which longer periods may be used. The long-term supplier's declaration shall be made out by the supplier in the form provided for in Appendix 2 and shall describe the products concerned in sufficient detail to enable them to be identified. The supplier shall inform the customer immediately if the long-term supplier's declaration ceases to apply to the products supplied.
4. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the Party where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

Appendix 1

SUPPLIER'S DECLARATION

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

SUPPLIER'S DECLARATION

I, the undersigned, the supplier of the products covered by the annexed document, declare that:

1. The following materials which do not originate in [indicate the name of the relevant Party] have been used in [indicate the name of the relevant Party] to produce these products:

Description of the products supplied ⁽¹⁾	Description of non-originating materials used	HS heading of non-originating materials used ⁽²⁾	Value of non-originating materials used ⁽²⁾⁽³⁾
Total value			

2. All the other materials used in [indicate the name of the relevant Party] to produce those products originate in [indicate the name of the relevant Party]

I undertake to make available any further supporting documents required.

.....

(Place and Date)

.....

(Name and position of the undersigned, name and address of company)

(Signature)⁽⁶⁾ _____

Appendix 2

LONG-TERM SUPPLIER'S DECLARATION

The long-term supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

LONG-TERM SUPPLIER'S DECLARATION

I, the undersigned, the supplier of the products covered by the annexed document, which are regularly supplied to⁽⁴⁾, declare that:

1. The following materials which do not originate in [indicate the name of the relevant Party] have been used in [indicate the name of the relevant Party] to produce these products:

Description of the products supplied ⁽¹⁾	Description of non-originating materials used	HS heading of non-originating materials used ⁽²⁾	Value of non-originating materials used ⁽²⁾⁽³⁾
Total value			

2. All the other materials used in [indicate the name of the relevant Party] to produce those products originate in a Party [indicate the name of the relevant Party];

This declaration is valid for all subsequent consignments of these products dispatched from.....
..... to.....⁽⁵⁾

I undertake to inform⁽⁴⁾ immediately if this declaration ceases to be valid.

..... (Place and Date)

..... (Name and position of the undersigned, name and address of company)

..... (Signature)⁽⁶⁾

Footnotes

- (1) Where the invoice or other document to which the declaration is annexed relates to different kinds of products, or to products which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
- (2) The information requested does not have to be given unless it is necessary.

Examples:

One of the rules for garments of Chapter 62 provides "Weaving combined with making-up including cutting of fabric". If a manufacturer of such garments in a Party uses fabric imported from the other Party which has been obtained there by weaving non-originating yarn, it is sufficient for the supplier in the latter Party to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the HS heading and the value of such yarn.

A producer of wire of iron of HS heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where that wire is to be used in the production of a machine for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

- (3) 'Value of non-originating materials used' means the value of the non-originating materials used in the production of the product, which is its customs value at the time of importation, including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the Union or in the United Kingdom is used.
- (4) Name and address of the customer
- (5) Insert dates
- (6) This field may contain an electronic signature, a scanned image or other visual representation of the signer's handwritten signature instead of original signatures, where appropriate.

ANNEX 6

TEXT OF THE STATEMENT ON ORIGIN

The statement on origin referred to in Article 18 of this Origin Reference Document shall be made out using the text set out below in one of the following language versions and in accordance with the laws and regulations of the exporting Party. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be made out in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Bulgarian version
Croatian version
Czech version
Danish version
Dutch version
English version
Estonian version
Finnish version
French version
German version
Greek version
Hungarian version
Italian version
Latvian version
Lithuanian version
Maltese version
Polish version
Portuguese version
Romanian version
Slovak version
Slovenian version
Spanish version
Swedish version

(Period: from _____ to _____¹)

The exporter of the products covered by this document (Exporter Reference No.²) declares that, except where otherwise clearly indicated, these products are of³ preferential origin.

.....⁴
(Place and date)
.....
(Name of the exporter)

¹ If the statement on origin is completed for multiple shipments of identical originating products within the meaning of point (b) of Article 18(4) of this Origin Reference Document, indicate the period for which the statement on origin is to apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. If a period is not applicable, the field may be left blank.

² Indicate the reference number by which the exporter is identified. For the Union exporter, this will be the number assigned in accordance with the laws and regulations of the Union. For the United Kingdom exporter, this will be the number assigned in accordance with the laws and regulations applicable within the United Kingdom. Where the exporter has not been assigned a number, this field may be left blank.

³ Indicate the origin of the product: the United Kingdom or the Union.

⁴ Place and date may be omitted if the information is contained on the document itself.