

**APPENDIX XII**  
**EUROPEAN COMMUNITY REGULATIONS**

COUNCIL REGULATION (EEC) No. 2913/92 of 12 October 1992 establishing  
the Community Customs Code

**TITLE II**

Chapter 2 - Origin of goods

Section 1: Non-preferential origin of goods

**Articles 23 24 25 26**

(OJ - L 302 of 19.10.92 pp 8 - 9)

COUNCIL REGULATION (EEC) No.2454/93 of 2 July 1993 laying down  
provisions for the implementation of Council Regulation 2913/92 establishing the  
Community Customs Code

**TITLE IV**

Chapter 1 - Non-preferential origin

**Working or processing conferring origin**

**\*Articles 35 - 54**

(OJ - L 253 of 11/10/93 pp 16 - 19)

**Annex 9**

**Annex 10 & 11**

\*As amended by Regulation 3665/93, Article 4b, paragraph 5



## Section 1: Non-preferential origin of goods

### Article 23

1. Goods originating in a country shall be those wholly obtained or produced in that country.
  
2. The expression 'goods wholly obtained in a country' means:
  - (a) mineral products extracted within that country;
  - (b) vegetable products harvested therein;
  - (c) live animals born and raised therein;
  - (d) products derived from live animals raised therein;
  - (e) products of hunting or fishing carried on therein;
  - (f) products of sea-fishing and other products taken from the sea outside a country's territorial sea by vessels registered or recorded in the country concerned and flying the flag of that country;
  - (g) goods obtained or produced on board factory ships from the products referred to in subparagraph (f) originating in that country, provided that such factory ships are registered or recorded in that country and fly its flag;
  - (h) products taken from the seabed or subsoil beneath the seabed outside the territorial sea provided that that country has exclusive rights to exploit that seabed or subsoil;
  - (i) waste and scrap products derived from manufacturing operations and used articles, if they were collected therein and are fit only for the recovery of raw materials;
  - (j) goods which are produced therein exclusively from goods referred to in subparagraph (a) to (i) or from their derivatives, at any stage of production.
  
3. For the purposes of paragraph 2 the expression 'country' covers that country's territorial sea.

### Article 24

Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last substantial, economically justified processing or working in an undertaking equipped for that purpose and resulting in the manufacture of a new product or representing an important stage of manufacture.

### Article 25

Any processing or working in respect of which it is established, or in respect of which the facts as ascertained justify the presumption, that its sole object was to circumvent the provisions applicable in the Community to goods from specific

countries shall under no circumstances be deemed to confer on the goods thus produced the origin of the country where it is carried out within the meaning of Article 24.

#### Article 26

1. Customs legislation or other Community legislation governing specific fields may provide that a document must be produced as proof of the origin of goods.
2. Notwithstanding the production of that document, the customs authorities may, in the event of serious doubts, require any additional proof to ensure that the indication of origin does comply with the rules laid down by the relevant Community legislation.

#### Working or processing conferring origin

#### Article 35

This chapter lays down, for textiles and textile articles falling within section XI of the combined nomenclature, and for certain products other than textiles and textile articles, the working or processing which shall be regarded as satisfying the criteria laid down in Article 24 of the Code and shall confer on the products concerned the origin of the country in which they were carried out.

‘Country’ means either a third country or the Community as appropriate.

#### Subsection 1

Textiles and textile articles falling within Section XI of the combined nomenclature

#### Article 36

For textiles and textile articles falling within Section XI of the combined nomenclature, a complete process, as specified in Article 37, shall be regarded as a working or processing conferring origin in terms of Article 24 of the Code.

#### Article 37

Working or processing as a result of which the products obtained receive a classification under a heading of the combined nomenclature other than those covering the various non-originating materials used shall be regarded as complete processes.

However, for the products listed in Annex 10, only the specific processes referred to in column 3 of that Annex in connection with each product obtained shall be regarded as complete, whether or not they involve a change of heading.

The method of applying the rules in Annex 10 is described in the introductory notes in Annex 9

#### Article 38

For the purposes of the preceding Article, the following shall in any event be considered as insufficient working or processing to confer the status of originating products whether or not there is a change of heading:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, removal of damaged parts and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the make-up of sets of articles), washing, cutting up;
- (c) (i) changes of packing and breaking-up and assembly of consignments;
- (ii) simple placing in bags, cases, boxes, fixing on cards or boards, ect., and all other simple packing operations;
- (d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple assembly of parts of products to constitute a complete product;
- (f) a combination of two or more operations specified in (a) to (e).

#### Subsection 2

Products other than textiles and textile articles falling within Section XI of the combined nomenclature

#### Article 39

In the case of products obtained which are listed in Annex 11, the working or processing referred to in column 3 of the Annex shall be regarded as a process or operation conferring origin under Article 24 of the Code.

The method of applying the rules set out in Annex 11 is described in the introductory notes in Annex 9.

#### Subsection 3 Common provisions for all products

#### Article 40

Where the lists in Annex 10 and 11 provide that origin is conferred if the value of the non-originating materials used does not exceed a given percentage of the ex-works price of the products obtained, such percentage shall be calculated as follows:

-‘value’ means the customs value at the time of import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for such materials in the country of processing,

-‘ex-works price’ means the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when such product is exported,

-‘value acquired as a result of assembly operations’ means the increase in value resulting from the assembly itself, together with any finishing and checking operations, and from the incorporation of any parts originating, in the country where the operation of any parts originating in the country where the operations in question were carried out, including profit and the general costs borne in that country as a result of the operations.

## Section 2 Implementing provisions relating to spare parts

### Article 41

‘1. Accessories, spare parts or tools delivered with any piece of equipment, machine, apparatus or vehicle which form part of its standard equipment shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle.’

2. Essential spare parts for use with any piece of equipment, machine, apparatus or vehicle put into free circulation or previously exported shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle provided the conditions laid down in this section are fulfilled.

### Article 43

For the purposes of Article 41 :

(a) ‘piece of equipment, machine, apparatus or vehicle’ means goods listed in Sections XVI, XVII, and XVIII of the combined nomenclature;

(b) ‘essential spare parts’ means parts which are :

-components without which the proper operation of the goods referred to in (a) which have been put into free circulation or previously exported cannot be ensured, and

-intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable.

### Article 44

Where an application is presented to the competent authorities or authorised agencies of the member States for a certificate of origin for essential spare parts within the meaning of Article 41, box 6 (Item number, marks, numbers, number and kind of packages, description of goods) of that certificate and the application relating thereto shall include a declaration by the person concerned that the goods mentioned therein are intended for the normal maintenance of a piece of equipment, machine, apparatus or vehicle previously exported, together with the exact particulars of the said piece of equipment, machine, apparatus or vehicle.

Whenever possible, the person concerned shall also give the particulars of the certificate of origin (issuing authority, number and date of certificate) under cover of which was exported the piece of equipment, machine, apparatus or vehicle for whose maintenance the parts are intended.

#### Article 45

Where the origin of the essential spare parts within the meaning of Article 41 must be proved for their release for free circulation in the Community by the production of a certificate of origin, the certificate shall include the particulars referred to in Article 44.

#### Article 46

In order to ensure application of the rules laid down in this section, the competent authorities of the Member States may require additional proof, in particular:

-production of the invoice or a copy of the invoice relating to the piece of equipment, machine, apparatus or vehicle put into free circulation or previously exported,

-the contract or a copy of the contract or any other document showing that delivery is being made as part of the normal maintenance service.

### Section 3 Implementing provisions relating to certificates of origin

#### Subsection 1 Provisions relating to universal certificates of origin

#### Article 47

When the origin of a product is or has to be proved on importation by the production of a certificate of origin, that certificate shall fulfil the following conditions:

(a) it shall be made out by a reliable authority or agency duly authorised for that purpose by the country of issue;

(b) it shall contain all the particulars necessary for identifying the product to which it relates, in particular:

-the number of packages, their nature, and the marks and numbers they bear,

-the type of product,

-the gross and net weight of the product; these particulars may, however, be replaced by others, such as the number or volume, when the product is subject to appreciable changes in weight during carriage or when its weight cannot be ascertained or when it is normally identified by such other particulars,

-name of consignor;

it shall certify unambiguously that the product to which it relates originated in a specific country.

#### Article 48

1. A certificate of origin issued by the competent authorities or authorised agencies of the Member States shall comply with the conditions prescribed by Article 47 (a) and (b).

2. The certificates and the applications relating to them shall be made out on forms corresponding to the specimens in Annex 12.

3. Such certificates of origin shall certify that the goods originated in the Community.

However, when the exigencies of export trade so require, they may certify that the goods originated in a particular Member State.

If the conditions of Article 24 of the Code are fulfilled only as a result of a series of operations or processes carried out in different Member States, the goods may only be certified as being of Community origin.

#### Article 49

Certificates of origin shall be issued upon written request of the person concerned.

Where the circumstances so warrant, in particular where the applicant maintains a regular flow of exports, the Member States may decide not to require an application for each export operation, on condition that the provisions concerning origin are complied with.

Where the exigencies of trade so require, one or more extra copies of an origin certificate may be issued.

Such copies shall be made out on forms corresponding to the specimen in Annex 12

#### Article 50

1. The certificate shall measure 210 by 297 mm. A tolerance of up to minus 5 mm or plus 8 mm in the length shall be allowed. The paper used shall be white, free of mechanical pulp, dressed for writing purposes and weigh at least 64 g/m<sup>2</sup> or between 25 and 30 g/m<sup>2</sup> where air-mail paper is used. It shall have a printed guilloche pattern background in sepia such as to reveal any falsification by mechanical or chemical means.

2. The application form shall be printed in the official language or in one or more of the official languages of the exporting Member State. The certificate of origin form shall be printed in one or more of the official languages of the Community or, depending on the practice and requirements of trade, in any other language.

3. Member States may reserve the right to print the certificate of origin forms or may have them printed by approved printers. In the latter case, each certificate must bear a reference to such approval. Each certificate of origin form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or stamped, by which it can be identified.

#### Article 51

The application form and the certificate of origin shall be completed in typescript or by hand in block capitals, in an identical manner, in one of the official languages of the Community or, depending on the practice and requirements of trade, in any other languages.

#### Article 52

Each origin certificate referred to in Article 48 shall bear a serial number by which it can be identified. The application for the certificate and all copies of the certificate itself shall bear the same number.

In addition, the competent authorities or authorised agencies of the Member States may number such documents by order of issue.

#### Article 53

The competent authorities of the Member States shall determine what additional particulars, if any, are to be given in the application. Such additional particulars shall be kept to a strict minimum.

Each Member State shall inform the Commission of the provisions it adopts in pursuance of the preceding paragraph. The Commission shall immediately communicate this information to the other Member States.

#### Article 54

The competent authorities or authorised agencies of the Member States which have issued certificates of origin shall retain the applications for the minimum of two years.

However, applications may also be retained in the form of copies thereof, provided that these have the same probative value under the law of the Member State concerned.



## ANNEX 9

### INTRODUCTORY NOTES TO THE LISTS OF WORKING OR PROCESSING OPERATIONS CONFERRING OR NON-CONFERRING ORIGINATING STATUS TO MANUFACTURED PRODUCTS WHEN THEY ARE CARRIED OUT ON NON-ORIGINATING MATERIALS

#### GENERAL CONSIDERATIONS

##### Note 1

- 1.1. The first two columns in the lists in Annexes 10 and 11 describe the product obtained. The first column gives the heading number, or the chapter number, used in the combined nomenclature and the second column gives the description of goods used in the combined nomenclature for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3. Where the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 only applies to the part of that heading or chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the combined nomenclature, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 1.3. Where the lists include different rules applying to different products within one heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.

##### Note 2

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations.
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', ect., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

##### Note 3

- 3.1. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 3.2. If a product, made from non-originating materials which has itself acquired originating status during manufacture, is used as a material in the process of manufacture, is used as a material in the process of manufacture of another product, then the list rule applicable to the product in which it is incorporated does not apply to it.

For example:

N:Certification/ECRegulations

Unembroidered fabric may obtain origin by being woven from yarn. If this is then used in making embroidered bed linen, then the percentage value limit imposed on the use of unembroidered fabric does not apply in this case.

Note 4

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

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

For example:

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

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

Note 5

For all products which are not mentioned in Annex 11 (other than textiles falling within Section XI), origin is determined case-by-case by evaluating any process or operation in relation to the concept of the last substantial processing or working as defined in Article 24 of the Code.

Note 6

6.1. The term 'fibres' used in the list in Annex 10 covers 'natural fibres' and 'man-made staple fibres' falling within CN codes 5501 to 5507, and fibres of a kind used for the manufacture of paper.

6.2. The term 'natural fibres' is used in the list in Annex 10 to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.

6.3. The term 'natural fibres' includes horsehair falling within CN code 0503, silk falling within CN codes 5101 to 5105, cotton fibres falling within CN codes 5201 to 5203 and other vegetable fibres falling within CN codes 5301 to 5305.

6.4. The term 'man-made staple fibres' is used in the list in Annex 10 to refer to synthetic or artificial filament tow, staple fibres or waste, falling within CN codes 5501 to 5507.

6.5. The terms 'textile pulp' and 'chemical materials' are used in the list in Annex 10 to describe the non-textile materials (these are not classified in Chapters 50 to 63) which can be used to manufacture artificial or synthetic fibres or yarns, or fibres of a kind used for the manufacture of paper.

6.6. For products obtained from two or more textile materials the provisions appearing in column 3 are applicable for each of the textile material of which the mixture is composed.

## Note 7

7.1. The term 'prebleached', used in the list in Annex 10 to characterise the level of manufacture required when certain non-originating materials are used, applies to certain yarns, woven fabrics and knitted or crocheted fabrics which have only been washed after the spinning or weaving operation.

Prebleached products are at earlier stage of manufacture than bleached products, which have undergone several baths in bleaching agents (oxidising agents such as hydrogen peroxide and reducing agents).

7.2. The term 'complete making-up' used in Annex 10 means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed.

However, making-up shall not necessarily be considered as incomplete where one or more finishing operations have not been carried out.

The following is a list of examples of finishing operations:

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

#### Remarks concerning finishing operations-Special cases

It is possible that in particular manufacturing operations, the accomplishment of finishing operations, especially in the case of a combination of operations, is of such importance that these operations must be considered as going beyond simple finishing.

In these particular cases, the non-accomplishing of finishing operations will deprive the making-up of its complete nature.

7.3. The term 'Impregnation, coating, covering or laminating' does not cover those operations designed to bind fabrics together.

European Law Extract.

ANNEX 10

List of working or processing operations conferring or non-conferring originating status to manufactured products when they are carried out on non-originating materials.

ANNEX 11

List of working or processing operations conferring or non-conferring originating status to manufactured products when they are carried out on non-originating materials.

(Products other than textiles and textile articles falling within section XI)

*ANNEX 10*

List of working or processing operations conferring or non-conferring originating status to manufactured products when they are carried out on non-originating materials.

<b>CN code</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers the status of originating products</b>
ex510 ex 5101	Wool, not carded or combed: - degreased, not carbonised	Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50% of the ex-works price of the product
	- carbonised	manufacture from degreased wool, not carbonised, the value of which does not exceed 50% of the ex-works price of the product
ex510 ex 5103	Waste of wool or of fine or course animal hair, carbonised	Manufacture from non-carbonised waste, the value of which does not exceed 50% of the ex-works price of the product
ex5201 ex 5201	Cotton, not carded or combed, bleached	Manufacture from raw cotton, the value of which does not exceed 50% of the ex-works price of the product
5501to55 5501 to 5507	Man-made staple fibres: -not carded or combed or otherwise processed for spinning -carded or combed or other	Manufacture from chemical materials or textile pulp  Manufacture from chemical materials or textile pulp or waste falling within CN code 5505
ex Chapters 50 to 55	Yarn, monofilament and thread, other than paper yarn: -printed and dyed	Manufacture from: -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  or Printing or dyeing of yarn or monofilaments, unbleached or prebleached (1), accompanied by preparatory or finishing operations, twisting or texturising not being considered as such, the value of non-originating material (Including yarn), not exceeding 48% of the ex-works price of the product
	-other	Manufacture from: -natural fibres not carded or combed or otherwise prepared for spinning,

CN code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
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		-grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning
	Woven fabrics, other than fabrics of paper yarn: -printed or dyed	Manufacturing from yarn or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2)
	-other	Manufacture from yarn
5601	Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps	Manufacture from fibres
5602	Felt, whether or not impregnated, coated, covered or laminated: -printed or dyed	Manufacture from fibres or Printing or dyeing of unbleached or prebleached felt, accompanied by preparatory or finishing operations (1) (2)
	-Impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of non-wovens, unbleached (3)
	-other	Manufacture from fibres
5603	Non-wovens , whether or not impregnated, coated, covered or laminated:  -printed or dyed	Manufacture from fibres or Printing or dyeing of unbleached or prebleached non-wovens, accompanied by preparatory or finishing operations (1) (2)

<b>CN code</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers the status of originating products</b>
	-impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of non-wovens, unbleached (3)
	-other	Manufacturing from fibres
5604	Rubber thread and cord, textile covered, textile yarn and strip, and the like falling within CN codes 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:  -rubber thread and cord, textile covered	
	-other	Manufacture from rubber thread or cord, not textile covered
		Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached
5607	Twine cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5609	Articles of yarn, strip or the like falling within CN codes 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	Manufacture from fibres
Chapter 58	Special woven fabrics; tufted textile fabrics; lace ; tapestries, trimmings; embroidery:  -embroidery in the piece, in strips or in motifs (CN code 5810)	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product

<b>CN code</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers the status of originating products</b>
	-printed or dyed	Manufacture from yarn or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations (1) (2)
	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
	-other	Manufacture from yarn
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas, buckram and similar stiffened textile fabrics of a kind for hat foundations	Manufacture from unbleached fabrics
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from yarn
5903	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those falling within CN code 5902	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics accompanied by preparatory or finishing operations (1) (2)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from unbleached fabrics, felt or non-wovens
5905	Textile wall coverings	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics accompanied by preparatory or finishing operations (1) (2)
5906	Rubberized textile fabrics, other than those falling within CN code 5920	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics
5907	Textile fabrics otherwise impregnated, coated, covered; painting canvas being theatrical	Manufacturing from unbleached fabrics or

<b>CN code</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers the status of originating products</b>
	scenery, studio backcloths or the like	Printing or dyeing of unbleached or prebleached fabrics accompanied by preparatory or finishing operations (1) (2)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles and the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	Manufacture from yarn
5909	Textile hosepiping and similar textile tubing with or without lining, amour or accessories of other materials	Manufacture from yarn or fibres
5910	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material	Manufacture from yarn of fibres
5911	Textile products and articles, for technical uses, specified in Note 7 to Chapter 59 of the contained nomenclature:  -polishing discs or rings other than of felt	Manufacture from yarn, waste fabrics or rags falling within CN code 6310
	-other	Manufacture from yarn or fibres
Chapter 60	Knitted or crocheted fabrics:  -printed or dyed	Manufacture from yarn  or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2)
	-other	Manufacture from yarn
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:  -obtained by sewing together or otherwise assembling, two or more	Complete making up (4)

CN code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
	pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	
	-other	Manufacture from yarn
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, except those falling within CN codes 6213 and 6214 for which the rules are set out below:	
	-finished or complete	
	-unfinished or incomplete	Complete making up (4) Manufacture from yarn
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	
	-embroidered	Manufacture from yarn or Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
	-other	Manufacture from yarn
6301 to ex 6306	Blankets and travelling rugs; bed linen, table linen, toilet linen and kitchen linen; curtains (including drapes) and interior blinds; curtain and bed valences; other finished articles (excluding those falling within CN code 9494); sacks and bags of a kind used for the packing of goods; tarpaulins, awnings, and camping goods:	
	-or felt or non-wovens:	

CN code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
	-not impregnated, coated, covered or laminated -impregnated, coated, covered or laminated	
	-other:	
	-knitted or crocheted -unembroidered -embroidered	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached (4)
		Complete making up (5)
		Complete making up (5)
		or
		Manufacture from unembroidered knitted or crocheted fabric provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-work price of the product
	-not knitted or crocheted:	
	-unembroidered	Manufactured from yarn
63101 to ex 6306 (cont'd)	-embroidered	Manufacture from yarn
		or
		Manufacture from unembroidered fabric provided the value of the unembroidered fabric does not exceed 40% of the ex-works price of the product
6307	Other made up textile articles (including dress patterns), except for fans and hand screens, nonmechanical, frames and handles therefor and parts of such frames and handles:	
	-floor cloths, dish cloths, dusters and the like	
	-other	Manufacture from yarn
		Manufacture in which the value of the materials used does not exceed 40% of the ex-works price of the product

CN code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
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6308	Sets consisting of woven fabric and yarn, whether or not with accessories , for making up into rugs, tapestries embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Incorporation in a set in which the total value of all the non-originating articles incorporated does not exceed 25% of the ex-works price of the set
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- (1) See introductory note 7.1 in Annex 9.
- (2) However, to be regarded as a working or processing conferring origin, thermoprinting has to be accompanied by printing of the transfer paper.
- (3) See introductory note 7.3 in Annex 9.
- (4) See introductory note 7.2 in Annex 9.

## ANNEX 11

<b>CN code</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers the status of originating products</b>
0201	Meat of bovine animals, fresh or chilled	Slaughter, preceded by a fattening period of at least three months (1)
0202	Meat of bovine animals, frozen	Slaughter, preceded by a fattening period of at least three months (1)
0203	Meat of swine, fresh, chilled or frozen	Slaughter preceded by a fattening period of at least two months (1)
0204	Meat of sheep or goats, fresh, chilled or frozen	Slaughter preceded by a fattening period of at least two months (1)
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Slaughter preceded by a fattening period of at least three months (1)
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh chilled or frozen	Slaughter preceded by a fattening period of at least three months, or two months in the case of swine, sheep or goats (1)
ex 0408	Birds' eggs, not in shell, dried, and egg yolks, dried	Drying (after breaking and separation, where appropriate) of: -birds' eggs, in shell, fresh or preserved, falling within CN code ex 0407 -birds' eggs, not in shell, other than dried, falling within CN code ex 0408 -egg whites, other than dried, falling within CN code ex 0408
ex1404	Cotton linters, bleaches	Manufacture from raw cotton, the value of which does not exceed 50% of the ex-works price of the product  Working or processing carried out on non-originating materials that does not confer the status of originating products
ex 2009	Grape juice, unfermented and not containing added sugar or other sweetening matter	Manufacture from grape must
ex2204	Wine of fresh grapes intended for the preparation of vermouth containing added must of fresh grapes, concentrated or not, or	Manufacture from wine of fresh grapes

	alcohol	Process or operation carried out on non-originating materials that confers the status of originating products
ex2205	Vermouth	Manufacture from wine of fresh grapes containing must of fresh grapes, concentrated or not, or alcohol, falling within CN code 2204
ex 3401	Felt and non-wovens, impregnated, coated or covered with soap or detergent	Manufacture from felt or non-wovens
ex3405	Felt and non-wovens, impregnated, coated or covered with polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations	Manufacture from felt or non-wovens
ex3502	Dried egg albumin	Drying (after breaking and separation, where appropriate) of: -birds' eggs, in shell, fresh or preserved, falling within CN code ex 0407 -birds' eggs, not in shell, other than dried, falling within CN code ex 0408 or -egg whites, other than dried, falling within CN code ex 3502
ex 4203	Articles of apparel of leather or of a composition leather	Sewing or assembly of two or more pieces of leather or of composition leather
ex 4910	Ceramic calendars of any kind, printed, including calendar clocks, decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained in a tariff heading other than that covering the products uses
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or into other sole components falling within CN code 6406
ex 6911 to ex 6913	Ceramic tableware, kitchenware, other household articles and toilet articles; statuettes and other ornamental ceramic articles; decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained by the tariff heading other than that covering the products used
ex 7117	Ceramic imitation jewellery,	Decoration of the ceramic article concerned, provided

	decorated	this decoration has resulted in the classification of the products obtained by the tariff heading other than that covering the products used
ex 8482	Ball, roller or needle roller bearings, assembled (2)	Assembly preceded by heat treatment, grinding and polishing of the inner and outer rings
ex 8520	Magnetic tape recorders, whether or not incorporating a sound reproducing device	<p>Manufacture where the increase in value acquired as a result of assembly operations and , if applicable, the incorporation of parts originating in the country of assembly represents at least 45% of the ex-works price of the product</p> <p>When the 45% rule is not met, the apparatus shall be treated as originating in the country of origin of parts whose ex-works price represents more than 35% of the ex-works price of the apparatus</p> <p>When the 35% rule is met in two countries, the apparatus shall be treated as originating in the country of origin of the parts representing the greater percentage value</p>
ex 8527	Reception apparatus for radio-broadcasting, whether or not combined in the same housing with sound recording or reproducing apparatus or a clock	<p>Manufacture where the increase in value acquired as a result of assembly operations and, if applicable, the incorporation of parts originating in the country of assembly represents at least 45% of the ex-works price of the product.</p> <p>When the 45% rule is not met, the apparatus shall be treated as originating in the country of origin of parts whose ex-works price represents more than 35% of the ex-works price of the apparatus.</p> <p>When the 35%rule is met in two countries, the apparatus shall be treated as originating in the country of origin of the parts representing the greater percentage value.</p>
ex 8528	Television receivers, (excluding videotuners, television projection equipment and video monitors), whether or not combined, in the same housing, with radio-broadcast receivers or sound recording or reproducing apparatus	<p>Manufacture where the increase in value acquired as a result of assembly operations and, if applicable the incorporation of parts originating in the country of assembly represents at least 45% of the ex-works price of the products.</p> <p>When the 45% rule is not met, the apparatus shall be treated as originating in the country of origin of parts whose ex-works price represents more than 35% of the ex-works price.</p> <p>When the 35% rule is met by two countries, the</p>

apparatus shall be treated as originating in the country of origin of parts representing the greater percentage value.

ex 8524	Integrated circuits	The operation of diffusion (where integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant)
		Working or processing carried out on non-originating materials that does not confer the status of originating products
ex 9009	Photocopying apparatus incorporating an optical system or of the contact type	Assembly of photocopying apparatus accompanied by the manufacture of the harness, drum, rollers, side plates, roller bearings, screws and nuts
		Process or operation carried out on non-originating materials that confers the status of originating products
ex 9113	Watch straps, watch bands and watch bracelets and parts thereof, of textile	Manufacture in which the value of the materials used does not exceed 40% of the ex-works price of the product
ex 9401 and 9403	Ceramic seats (other than those falling within CN code 9402) whether or not convertible into beds and other furniture, and parts thereof , decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained in a tariff heading other than that covering the products used
ex 9405	Ceramic lamps and ceramic lighting fittings, including searchlights and parts thereof, not elsewhere specified or included decorated; illuminated ceramic signs, name-plates and the like, having a permanently fixed light source, and parts thereof, not elsewhere specified or included decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the product obtained in a tariff heading other than that covering the products used
		<p>(1) Where these conditions are not met the meat (offal) shall be considered as originating in the country where the animals from which they were obtained were fattened or reared for the longest period.</p> <p>(2) The term 'assembled' includes partially assembled but excludes parts in their unassembled state.</p>







CN code.

The CN code is a unique code number allocated to a specific product by H.M. Customs & Excise in the Integrated Tariff of the United Kingdom, Volume 2.

It is an 8 digit number composed of three groups, each of which identifies groups or types of products. Refer to the Export Guide, CUSTOMS section workshop for a more detailed description.

