

The Norwegian GSP-system

This is an updated summary of the Norwegian GSP-system applicable from February 2009. It replaces previous publications concerning the GSP-system.

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1. Background information

1.1 General

In accordance with parliamentary approval and a Royal Decree of 3 September 1971, the Norwegian Ministry of Finance implemented the Generalized System of Preferences for import of goods from developing countries, with effect from 1 October 1971. The GSP-system, being a recognised exception from the GATT/WTO principles on "most-favoured nation treatment", enables industrialised countries on an autonomous basis to grant preferential tariff treatment to products from developing countries.

The European Community, Australia, New Zealand, USA, Canada, Japan, Switzerland together with certain countries in Eastern Europe have implemented equivalent schemes as Norway. It's the privilege of the individual industrial country ("donor country") to choose which developing country ("receiving country") to be covered by the scheme, which products to be included by the scheme, together with the applicable customs rate. Additionally, a set of rules of origin determines certain production processes which are required for a product from a GSP-country to benefit from GSP duty preference (originating products).

The basis for GSP preferential tariff rates (customs duty rates) is laid down in § 8-3-1 of the Norwegian Customs Law. For industrial products GSP preferential treatment means by and large duty-free access with the exception of some textile-products on a "list of sensitive products" (exception-list). For agricultural products the actual GSP tariff treatment is to be found in the various lists covering such products, cf. part III of this publication.

Since 1971 the Norwegian GSP-system has been amended and extended a number of times. Due to the GATT/WTO negotiations on agricultural products, a revised system was implemented in 1995. After a comprehensive revision in 1999 a number of previous exclusions were deleted from the "exception-list". This resulted in a simplification of the system and a considerable enlargement of the goods coverage offered to GSP-countries from 1 January 2000.

From 1 July 2002, a more consistent method was adopted to implement the former scheme of duty and quota-free marked access for all products originating in all LDC-countries. On the basis of the proposition to the government budget for the year 2005, changes were made in the GSP-scheme (list of exceptions) by removing men's apparel from the list, and granting men's wear the same treatment as women's apparel. Thus the GSP preferential treatment was improved. These changes were implemented from 1 January 2005.

1.2 Changes implemented from 1 January 2008

On the basis of a report from an interdepartmental working party, written submissions and government management, the Norwegian Parliament adopted changes in the scope of countries and the offer to certain countries, changes in the origin regulation, to phase out the Customs and Excise surveillance scheme and the establishment of a new regulation managed by the Norwegian Agricultural Authority.

It was further decided that the OECD DAC-list in force (this is an approved list of countries recognised as being receivers of public development aid) shall form the basis for which countries that shall be included in the Norwegian GSP-system.

The rules of origin of the GSP-system have been revised and simplified several times. From 1 July 1978, the possibility of cumulation within certain regional economic groups of

countries was provided for. From 1 January 1988, the system was adapted to the Harmonized Description and Coding System (HS) and has since been amended according to successive HS-revisions.

Upon implementation of a revised regulation on rules of origin from 1 March 1998, the rules of origin were harmonised with the rules applied by the European Community and Switzerland. With this amendment a general tolerance rule and the possibility of using a so-called invoice declaration was introduced.

From this date, bilateral cumulation of origin in a GSP-country with products originating in Norway was introduced. The regulation also provides for a system of diagonal cumulation of origin with originating products from the European Community and Switzerland on a reciprocal basis. This special arrangement was implemented 1 April 2001.

1.3 New LDC countries

The GSP scheme for duty and quota free market access to the Norwegian market is extended to apply for all “low income countries” according to the DAC-list in force. One condition is that the countries included have a population of less than 75 million. This implies that this “duty-free-scheme” also includes the former “ordinary” GSP-countries: Ivory Coast, Ghana, Kenya, Cameroon, Republic of Congo, Zimbabwe and Nicaragua. The following low income countries outside Africa are included in the GSP-system and in the “duty free scheme”: Moldova, Kyrgyzstan, Tajikistan, Uzbekistan, Mongolia, North Korea and Papua New Guinea.

However, the GSP-system is not effective all for these countries. This will only take place after notification from the individual country, i.e. after exchange of stamps and the name of responsible authorities etc. The Directorate of Customs and Excise will announce implementation as soon as all formalities are fixed.

The GSP-system is effective for the following previous “ordinary” GSP-countries: Ivory Coast, Ghana, Kenya, Cameroon, Zimbabwe, Nicaragua and Mongolia. They have from 1 January 2008 had the benefit of duty and quota free market access to Norway.

1.4 New ordinary GSP-countries

Some new countries are included in the Norwegian GSP-system. They are: Armenia, Azerbaijan, Georgia, Belarus, Kazakhstan, Turkmenistan and Ukraine. These countries shall be included in the duty preferential scheme for ordinary GSP-countries. The GSP-system is not yet effective for these countries. This will only happen after notification from the individual country, i.e. exchanging of stamps and name of the responsible authorities etc.

The directorate of Customs and Excise will announce when the GSP-system is implemented for the various countries.

1.5 Changes in the value limits

With reference to the regulation of 20 February 1998, changes were made from 1 January 2008, regarding the origin of goods, when using the scheme of tariff preferences for developing countries. The changes were:

- an invoice declaration may be issued by the exporter in a GSP-country according to the rules, provided that the value of the originating products in the shipment does not exceed NOK 100 000, see Customs Regulation § 8-5-11 No. 1.

- the total value of the goods concerned must not exceed NOK 4100 for minor consignments from private persons to private persons or NOK 10 000 for goods that constitute a part of the travellers personal luggage, see Customs Regulation § 8-5-11 No 2.

2. Conditions for GSP preferential tariff treatment

In order to obtain preferential tariff treatment on importation of a GSP-product into Norway, the following conditions apply:

- (a) The product must be manufactured in a beneficiary developing country for which the Norwegian GSP-system has been implemented, see item 3.
- (b) The product must be manufactured in the beneficiary developing country concerned in accordance with the applicable rules of origin of the Norwegian GSP-scheme, see item 4.
- (c) The product must be transported to Norway "directly" from the exporting country concerned, see item 5.
- (d) The product must at the time of importation into Norway (customs clearance) be covered by a satisfactory proof of origin, see item 6.
- (e) The importer (declarant) must request (claim) GSP preferential at the time of customs clearance of the product, see item 7.
- (f) The product must be covered by the scope of products contained in the Norwegian GSP-scheme offered to the developing country concerned.

3. Developing countries for which the Norwegian GSP-system is valid (implemented)

Developing countries (GSP-countries) are, in respect of Norway, those countries (areas) which at any time are recognized as being developing countries by Norwegian authorities. The Norwegian Ministry of Foreign Affairs has decided that the OECD DAC-list in force (which is a list of countries being approved receivers of public development aid) shall be the basis for which countries to be included in the Norwegian GSP-system.

Annex 1 - "List of GSP-countries"

The developing countries are divided in a list representing "least developed GSP-countries (LDCs)", a list representing low income countries and another list representing the "ordinary GSP-countries". The so-called LDCs are the poorest countries in the world, and are given a more favourable preferential treatment than the "ordinary" developing countries. The particular arrangement of the GSP-system concerning tariff and quota-free market access to the Norwegian market is extended to apply for all "low income countries" according to the DAC-list in force. A condition is that the countries included have a population of less than 75

million. This means that India, Pakistan, Vietnam and Nigeria do not benefit from the same market access as the LDCs.

Entry into force

To obtain preferential tariff treatment for goods originating in a developing country, it is a precondition that the Norwegian GSP-scheme has been implemented for the country concerned. Before such implementation can formally take place, it is required that the country has fulfilled the necessary formalities regarding notification of competent authorities and impressions of stamps etc. The date of implementation (entry into force) is officially published by the Directorate of Customs and Excise according to domestic procedures.

Upon importation into Norway, the customs authorities of a relevant GSP-country will always be recognized as competent authority for the issue of certificates of origin Form A, even if this is not explicitly mentioned in the list in appendix 2.

GSP preferential tariff treatment may only be obtained for products covered by a certificate of origin Form A, which is endorsed and stamped by a competent authority properly notified in advance by the GSP-country concerned, or an origin declaration.

Original prints of stamps and signatures used by the relevant authorities are deposited with the Directorate of Customs and Excise. When in doubt, the GSP certificate of origin can be sent to the directorate (Tariff and Origin Section) for control.

4. Rules of origin

The rules of origin, including rules on “direct transport” and importation into Norway via the European Community or Switzerland, as well as provisions regarding proofs of origin, are laid down in chapter 8 of the Customs Act and chapter 8 of the Customs Regulation.

- In order to be granted preferential tariff treatment upon importation to Norway it is required that the originating status of the product can be proven upon presentation of a satisfactory proof of origin.
- The producer/exporter in the GSP-country concerned may only issue a proof of origin for a product which fulfils the rules of origin laid down in the Norwegian Customs Regulation and by this achieving status as an “originating product”.
- GSP-preferential tariff treatment may only be requested and granted for “originating products” from a GSP-country.

The following is a general listing of some of the most important elements laid down in the regulations on rules of origin:

4.1. Origin criteria

A product has its origin (originating status) in a GSP-country if the product is “wholly obtained” in that country or “sufficiently worked or processed” in the country concerned.

“Wholly obtained” products

The products which are considered to be “wholly obtained” in a GSP-country are defined in

§ 8-4-32 and 8-4-4 of the Customs Regulation. These products are mainly primary products from agriculture, hunting and fishing, mineral products extracted from the soil or seabed of the country concerned, products from sea fishing, etc.

“Sufficiently worked or processed” products

The products considered to be “sufficiently worked or processed” in a GSP-country are defined in § 8-4-33 of the Customs Regulation.

According to this provision, a product is as a main rule considered to be sufficiently worked or processed when all the imported materials (non-originating materials) used in the production in the GSP-country concerned are classified in a HS tariff heading (4 digits) different from the tariff heading under which the product obtained (the product to be exported) is classified.

However, if the product obtained is referred to in columns 1 and 2 of the “List of working and processing operations” (product-specific rules), the specific rules laid down for the individual product in the list shall apply instead of the general rule of change in tariff classification. A product mentioned in the list of product-specific rules is considered as being sufficiently worked or processed when all the conditions laid down for the product concerned in column 3 of this list are fulfilled.

All the conditions laid down for the individual product in this list of processing operations (also referred to as “list-rules”) must therefore be fulfilled instead of the general change of heading rule. The list may for example, contain a requirement that all non-originating materials used are classified under a different HS-heading as the product obtained (change in tariff classification), and at the same time set a value limit for the non-originating materials concerned (for example 40% ad valorem), or specific production criteria (for example “manufacture from yarn”). The list of processing operations also has a set of “Introductory Notes”.

Tolerance rule

From the main requirements regarding change in tariff classification or possible terms laid down for a product mentioned in the list of processing operations, exceptions are made for small quantities non-originating materials for which the value does not exceed 10% of the ex-works price of the product. This tolerance rule does not apply for textile products of HS-chapters 50-63. This tolerance rule is not applicable in such manner that a maximum limitation of the value of non-originating materials allowed, laid down for a product in the list of product-specific rules, is exceeded.

4.2. Insufficient working or processing

In § 8-4-34 of the Customs Regulation, a number of simple operations considered to be insufficient working or processing are laid down. These are often referred to as “minimal operations”. A product which has been subjected to only one or more of these insufficient processes will not – nor single nor taken together - obtain originating status even if it fulfills the change of tariff classification rule or any percentage rule laid down for the product in the List of product-specific rules. However, if the product through the fulfilment of sufficient working or processing operations achieves originating status, it doesn’t matter if the product in addition is subjected to one or more of such minimal operations.

4.3. Cumulation

The provisions regarding cumulation of origin allows the use in a production process in a GSP-country of materials with originating status imported from another approved country – contrary to the main requirements regarding change in tariff classification or possible “list rules” laid down for the product concerned. Where such imported materials have obtained originating status in an other approved country they may be used in the production process by the GSP-country concerned, without having to fulfil the requirements in changing tariff classification, or any requirements laid down for the finished product in the List of product-specific rules.

In the Norwegian GSP-system, the three following types of cumulation are provided for:

4.3.1. Regional cumulation

Already from 1 July 1978, Norway included in the GSP-scheme the possibility of cumulation of origin between developing countries forming regional economic groups. The arrangement for regional cumulation of origin, which is set out in § 8-4-35 of the Customs Regulation, makes it possible for a GSP-country to cumulate with originating materials from another country within the same regional economic group. It's a precondition for the use of regional cumulation that the trade in such materials between the countries concerned is governed by rules of origin identical to those laid down in the Norwegian GSP-system. Furthermore, it's a requirement that GSP-countries wishing to benefit from such regional cumulation have been authorised by Norwegian authorities in advance.

With reference to § 8-4-35 of the Customs Regulation, regional cumulation is implemented for the following group:

the Asean-group (as of 1 October 1982)		
Member countries: (status as of March 2000)	Brunei	Malaysia
	Phillipines	Singapore
	Indonesia	Thailand
	The Democratic Peoples Republic of Laos	The Socialist Republic of Vietnam

4.3.2. Bilateral cumulation

§ 8-4-31 No. 2 of the Customs Regulation allows the bilateral cumulation of origin in a GSP-country with materials originating in Norway. This arrangement is also referred to as “donor country content”.

This type of cumulation makes it possible to use, without restrictions, Norwegian originating materials in the production process in a GSP-country, in the same manner as other materials from the GSP-country itself, when the finished product is exported to Norway. Thus, originating materials from Norway are transformed into originating products of the GSP-country of exportation.

This means, in practical terms, that materials used in the production in a GSP-country and having “originating status” from the GSP-country concerned or from Norway, can be used without restrictions as regards to production criteria that may apply for the finished product, cf. the Customs Regulation § 8-4-33 or any specific requirements laid down for the product in the List of product-specific rules.

When exporting Norwegian materials to a GSP-country for cumulation purposes (bilateral or diagonal cumulation) the originating status must be documented by the presentation of a Movement Certificate EUR 1 or an invoice declaration issued by the Norwegian exporter in question, cf. the following mentioned under item 6 (Documentation of originating status – Proofs of origin).

4.3.3. Diagonal cumulation (with the European Community and Switzerland)

The Customs Regulation § 8-4-31No.2 also includes a rule that allows “diagonal cumulation” in a formalised cooperation between Norway and the European Union and Switzerland. This regulation entered into force 1 April 2001 following a decision by the Ministry of Finance. In December 2000 Norway, the European Community and Switzerland made the necessary agreements to align the conditions between the parties. All commodities classified under the customs tariff (HS nomenclature) chapters 1 – 24 are excluded from this cumulation arrangement. Thus, its not possible to cumulate with materials from chapter 1 – 24 originating in Norway, the European Community or Switzerland.

The arrangement implies that through production and cumulation in a GSP-country, products (input materials) originating in Norway, the European Community or Switzerland according to the GSP-rules, can be incorporated in goods produced in that country, as well as other materials from this country, when the final product is exported to either Norway, the European Community or Switzerland. This means, that materials used in the production in a GSP-country and having ”originating status” from the GSP-country concerned or Norway, the European Community or Switzerland, may be used without restrictions with regard to the production criteria applicable for the finished product, cf. the Customs Regulation § 8-4-33 or any specific requirements laid down for the product in the List of product-specific rules. The final product can be exported as a GSP- originating product to either Norway, the European Community or Switzerland.

4.4.4. Qualifying units

When considering the originating status of a product, each product unit must be assessed individually. The qualifying unit of a product is determined according to the existing classification rules of the HS-nomenclature. For a shipment of goods, the rules of origin requirements must be fulfilled for each individual product. It is not allowed to consider the whole shipment as a single unit, except in cases where the HS nomenclature classifies a group, set or assembly of products as one unit under a single tariff heading.

Packing materials, which are included with the product for classification purposes, shall be included (as in the case with other materials and parts) when determining the originating status of a product, cf. the Customs Regulation § 8-4-36.

Accessories, spare parts and tools, constituting standard equipment dispatched with the product and included in the price, shall form an integral part of the product concerned (main product,) cf. the Customs Regulation § 8-4-37.

Sets, as defined in the General Interpretative Rules of the HS-nomenclature, are considered to be originating in a GSP-country if all the components of the set are originating products; alternatively, a set is also considered as originating in a GSP-country if the value of all non-originating materials (components) used does not exceed 15% of the ex-works price of the set, cf. the Customs Regulation § 8-4-37.

“Neutral elements”, such as energy, fuel, machinery and tools, used during the production, or materials/ingredients which are not entering or incorporated in the final product and which are not intended to be incorporated/included in that product, shall not be taken into consideration when assessing the originating status of a product, cf. the Customs Regulation § 8-4-37.

5. The direct transport rule

In order to obtain GSP preferential treatment, the product must be transported “directly” from the beneficiary GSP-country to Norway. The products concerned must be destined for Norway (a Norwegian consignee) upon dispatch from the GSP-country in question. However, transportation of goods constituting one single consignment through one or more other countries, with or without unloading/reloading or temporary storage, is allowed, on condition that the goods have remained under customs surveillance during transit or storage and that they have undergone no other operations than those designed to keep them from deterioration. Upon customs clearance in Norway, the original certificate of origin Form A (or an invoice declaration for low-value consignments) issued and endorsed in the GSP-country concerned, must be presented.

Importation via the European Community or Switzerland

The provisions regarding direct transport of goods, with or without unloading/reloading or temporary warehousing, are generally also applicable for transports through the European Community and Switzerland. However, when shipping GSP-products through the European Community or Switzerland, re-exportation of GSP-products, either as a whole or split consignment, is also allowed. Thus that a shipment of GSP-products originally destined for a consignee in the European Community or Switzerland may at a later stage be re-exported to a consignee in Norway. Due to transport costs savings, whole shiploads are shipped from a GSP-country to a central store in the European Community, for later distribution to other consignees in Europe. It is, however, a precondition for such re-exportation of GSP-products that they continuously have been under customs control in the European Community or Switzerland, and that they have not been subject to any operation other than unloading, reloading, changing of packaging or other operation designed to keep them in good condition. Thus, the goods may not have been released for free circulation or consumption by customs clearance. Furthermore, it is a precondition that Norway and the European Community or Switzerland, respectively, have identical rules of origin for the respective products to be covered by a replacement certificate of origin Form A.

For such products re-exported from the European Community or Switzerland, the originating status and entitlement to preferential treatment in Norway must be documented upon presentation of a replacement certificate Form A issued (stamped) by the customs authorities of the European Community or Switzerland, cf. the Customs Regulation §§ 8-4-38 and 8-4-41.

Notwithstanding the main provision on “direct transport”, the Norwegian origin regulation allows on certain conditions for shipments of GSP-products directly from public exhibition, fairs and the like, arranged in another country than the exporting GSP-country. It is a precondition that the products have been continuously under customs control in the country of exhibition, cf. the Customs Regulation § 8-4-38 No 2.

6. Proof of origin - documentation

6.1. Proof of origin

To obtain GSP preferential tariff treatment for a product on importation into Norway, the originating status must be proven upon submission or presentation of a satisfactory proof of origin. Certain consignments of low value are, however, exempt from the requirement of a formal proof of origin, cf. the Customs Regulation § 8-5-11 No. 2.

A GSP proof of origin must be issued by the exporter in the beneficiary country and shall, as a main rule, be certified by the customs authorities or other authorised bodies of the exporting country, cf. part 1-3 of this publication. Invoice declarations do not need to be approved or stamped by an authorised body.

GSP proofs of origin shall always be issued and completed in such a manner as laid down in the applicable rules of origin of the Norwegian GSP scheme.

Upon importation into Norway, the originating status and entitlement to preferential treatment shall be documented with a certificate of origin Form A, or as an alternative, an invoice declaration issued by the exporter for consignments where the value of the originating products does not exceed Norwegian kroner 100 000.

In accordance with the Norwegian import declaration system, Norwegian importers must at any time be able to prove the basis for GSP preferential tariff treatment upon submission to the customs authorities a valid proof of origin. Norwegian customs authorities may, in accordance with the regulation on rules of origin, through the competent authorities in the GSP-country concerned, verify the authenticity and correctness of proofs of origin submitted.

The following proofs of origin are valid under the Norwegian GSP-system:

- Certificate of origin Form A
- Invoice declaration
- Replacement certificate Form A (via the European Community or Switzerland)
- Movement certificate EUR. 1 (from Norway to a GSP-country for cumulation purposes)

6.1.1. Certificate of origin Form A

On exportation of originating products from a GSP-country to Norway, the exporter may issue a certificate of origin Form A. A specimen of the certificate of origin Form A is found in annex 3.

A certificate of origin Form A must be completed by the exporter in the beneficiary GSP-country concerned and signed by the exporter in box 12 (declaration by the exporter). Form A must be stamped and signed by the customs authorities of the GSP-country concerned or another body authorised to certify such certificates, in box 11. Form A shall be printed in English or French, and be completed according to the notes at the back of the form. It must be completed in English or French. Any handwritten information in the certificate must be written in ink and in printed characters. Norwegian customs authorities may, if deemed necessary, request a translation of the information given.

Subject to certain conditions it is allowed to issue a duplicate of a Form A as well as a replacement certificate Form A, cf. the Customs Regulation § 8-4-41.

6.1.2. Invoice declaration

As an alternative to certificate of origin Form A, the exporter may upon exportation of originating products from a GSP-country to Norway, issue on the invoice an origin declaration – “invoice declaration”. In order to issue an invoice declaration, it is a precondition that the value of the originating products in the consignment does not exceed NOK 100 000.

The provisions for making out an invoice declaration are laid down in § 8-5-10 No 2 and § 8-5-11 of the Customs Regulation. An invoice declaration must be made out in English or in French. The text of the invoice declaration is found in annex 3. The invoice declaration may be printed, stamped or written on the exporters invoice. The invoice declaration must be signed by the exporter in the GSP-country concerned.

6.1.3. Period of validity

Proofs of origin (Form A or an invoice declaration) issued in a GSP-country must be presented to Norwegian customs authorities no later than 10 months after the date of issue in the exporting GSP-country, cf. the Customs Regulation § 8-5-12.

6.1.4. Replacement certificate Form A

issue on re-exportation (co-operation with the European Community and Switzerland)

According to § 8-4-41, it is possible to issue a replacement certificate Form A on re-exportation of GSP originating products from Norway to the European Community or Switzerland. A replacement certificate Form A may be issued upon application from the (re)exporter and only on the basis of an original certificate of origin Form A, issued and endorsed in the GSP-country concerned. A replacement certificate Form A may be issued for the whole consignment arriving from a GSP-country or for a part of a larger consignment (split consignment).

In the same way, upon re-exportation of GSP-products to Norway from either the European Community or Switzerland, a replacement certificate Form A may be issued, and it can form the basis for GSP preferential tariff treatment in Norway.

Such replacement certificates shall be issued (endorsed) by the customs authorities at the same location as the goods are, on the basis of the original certificate of origin Form A that was accompanying the goods from the GSP-country concerned. When such replacement certificates Form A are issued, it is assumed that the goods in the transit- or storage country concerned (Norway, the European Community or Switzerland) always have been under customs control/surveillance. I.e. that the goods must be at a customs warehouse, bonded warehouse etc., and have not been cleared by the customs for free circulation. It is further assumed that Norway and/or the European Community or Switzerland has the same preferential rules of origin for the products concerned.

Replacement certificates may not be issued on the basis of invoice declarations from a GSP-country. The rules concerning issuance of replacement certificates does not apply where exceptions are made from the rules of origin according to the Customs Regulation § 8-4-40. The same conditional provisions are applicable upon import into Norway from either the European Community or Switzerland.

Further details concerning issue and authorisation of replacement certificates are found in the Customs Regulation § 8-4-41.

6.1.5. Movement certificate EUR. 1

(from Norway to a GSP-country with a view to cumulate)

According to the Customs regulation, a certificate of origin EUR.1 or an invoice declaration can be issued upon export from Norway to a GSP-country of “origin products”, if the products shall undergo a production process in the GSP-country concerned, that makes cumulation necessary. Such proofs of origin issued in Norway will not form the basis for preferential tariff treatment upon import into the GSP-country concerned, but will constitute documentation allowing for cumulation in a production process – for later export of the finished product to Norway (or to the European Community or Switzerland), from the point in time when the previously arrangement of diagonal cumulation is effected.

Further information can be found in the Customs Regulation § 8-4-42.

A specimen of the invoice declaration mentioned which form a part of the regulation set out in annex 3.

On exportation of originating products from Norway for cumulation purposes in a GSP-country, the exporter shall indicate in box 2 of the movement certificate one of the following expressions:

“GSP BENEFICIARY COUNTRY” and “NORWAY” (English version)

or

“PAYS BÉNÉFICIAIRE DU SPG” and “NORVÈGE” (French version)

Norwegian exporters authorised as “approved exporter” by Norwegian customs authorities, can use invoice declaration regardless of value limits. Such exporters shall not be required to sign invoice declarations upon export from Norway, provided that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript, cf. Customs Regulation § 8-4-20.

6.2. Authorisation of Norwegian “approved exporters”

The Norwegian customs authorities may grant, upon application, to Norwegian exporters authorisations to issue invoice declarations regardless of the value of the consignments, in connection with the export of “origin products”, according to the GSP regulation, cf. the Customs Regulation § 8-5-2. Provided the necessary written undertaking is given, an approved Norwegian exporter shall not be required to sign such invoice declarations. An application form for this use is prepared (RF-0003).

6.3. Low value, non-commercial importations

A formal certificate of origin is not required upon importation in to Norway of low value consignments, which are not imported for sale or other trade purposes. It is assumed that the importer submits a declaration that the goods in question fulfil those terms needed to obtain preferential tariff treatment.

For low value consignments of GSP goods, it is a requirement that the goods are sent from a private person to a private person or that they form a part of the travellers personal luggage. Furthermore, the total value of the goods in question must not exceed NOK 4100 in the case of small packages sent from a private person to a private person or NOK 10 000 in the case of goods forming a part of travellers personal luggage, cf. the Customs Regulation § 8-5-11 No 2.

7. Request for preferential tariff treatment

GSP preferential tariff treatment can only be granted if the importer (the declarant) claims such treatment on the import declaration upon customs clearance.

A satisfactory proof of origin should be presented upon customs clearance for consignments that are originating products according to the Norwegian GSP-system. At the same time a satisfactory proof of origin for the goods in question must be presented.

Further details on the Norwegian import procedures are set out in the Norwegian Customs Act and the Customs Regulation.

8. Products covered by the Norwegian GSP-system (scope of products)

8.1. General remarks

The product coverage and the preferential offer for products originating in a GSP-country are explained and laid down both in this Chapter and annex 4 (lists 1-5 and 7).

The “least developed” GSP-countries (LDCs) and “low income countries” are granted a better preferential treatment than the “ordinary” GSP-countries. The LDCs are the poorest countries in the world. The sharing between the LDCs, the low income countries” and the “ordinary” GSP-countries together with the corresponding scope of products and GSP preferential rates of duty are set out in single list of products in part III of this web-publication.

The “least developed” GSP-countries (LDCs) are in the list of GSP-countries written in capital letters. All GSP goods with origin in a “least developed” GSP-country are free of duty.

The “ordinary” GSP-countries are in the list of GSP-countries written with ordinary small letters.

In order to obtain GSP preferential tariff treatment upon import to Norway, it is a requirement that the Norwegian GSP-system has entered into force for the country concerned. Where the names of the countries are written in bold letters in the list of GSP-countries, it means that the GSP system have entered into force.

8.2. Agricultural products – HS Chapters 1 to 24 and HS Headings ex.29.05, ex. 35.02 and ex. 38.23:

(a) “Least developed” GSP-countries (LDCs) and “ low income countries”

All GSP-products originating in a “least developed” GSP-country or “low income country” are free of duty.

Special conditions are applicable for a few products originating in Botswana, Namibia and Swaziland (for detail see annex 4 appendix 1)

(b) “Ordinary” GSP-countries

- GSP-products originating in an “ordinary” GSP-country and covered by list 1 are free of duty

- GSP-products originating in an “ordinary” GSP-country and covered by list 2 are entitled to preferential tariff treatment (100% reduction of the industrial element, but are subject to the arrangement of price compensation of the agricultural components for the products concerned)
- GSP-products originating in an “ordinary” GSP-country and covered by list 3 are entitled to 15% reduction of the normally applied (ordinary) customs duty for the product concerned
- GSP-products originating in an “ordinary” GSP-country and covered by list 4 are entitled to 10% reduction of the normally applied (ordinary) customs duty for the product concerned
- GSP-products originating in an “ordinary” GSP-country and covered by list 4 b are entitled to 30% reduction of the normally applied (ordinary) customs duty for the product concerned. This applies for products within the WTOs access quota managed by the Norwegian Agriculture Authority. For those who doesn't possess such quota(s) from the Norwegian agricultural authorities, and who import goods from a GSP-country, the reduction of the normally applied (ordinary) customs duty is 10%.
- GSP-products originating in an “ordinary” GSP-country and covered by list 5 are entitled to 50% reduction of the normally applied (ordinary) customs duty for the product concerned

Agricultural products originating in an “ordinary” GSP-country and which are not covered by lists 1 to 5 respectively, are not entitled to GSP preferential tariff treatment upon import to Norway.

8.3. Industrial products – HS Chapters 25 to 97 (except HS Headings ex 29.05, ex 35.02 and ex 38.23 mentioned above)

(a) “Least developed” GSP-countries (LDCs) and “low income countries”

All GSP-industrial products of HS Chapters 25 to 97 originating in a “least developed” GSP-country or a “low income country” are dutyfree.

Special conditions are applicable for some products originating in Botswana, Namibia and Swaziland (for details see annex 4 appendix 1).

(b) “Ordinary” GSP-countries

All industrial products classified in HS Chapters 25 to 97 originating in an “ordinary” GSP-country are dutyfree, except for products of HS Headings ex. 29.05, ex. 35.02 and ex. 38.23 mentioned above (which are covered by list 1 and list 4, respectively), in addition to the excluded products covered by list 7.

9. Other provisions

9.1. Verifications

The importer may be asked to provide additional documentation and information to support his request for preferential treatment, if the Norwegian customs authorities are in doubt at the time of the customs clearance whether the goods are entitled to preferential tariff treatment or not.

If local Norwegian customs authorities finds it necessary to carry out investigations at the premises of the foreign producer or exporter, or wishes to get further information from

abroad, the issue will be raised through the Directorate of Customs and Excise. The directorate will send a request to the authorities in the GSP-country concerned for clarification of the facts. The provisions regarding verification are laid down in § 8-5-13 of the Customs Regulation. In such cases of verification in the GSP-country concerned, the importer may have the goods released from customs control if paying the total amount of customs duties and other charges, or if providing satisfactory security for these amounts.

Annex 1- List of GSP-countries

List of "Least developed GSP-countries" (LDCs)

Developing countries for which the Norwegian GSP-system is implemented (effective) are written in **bold** letters.

AFGHANISTAN
ANGOLA
BANGLADESH
BENIN
BHUTAN
BURKINA FASO
BURUNDI
CAMBODIA
CAPE VERDE ISLANDS
CENTRAL AFRICAN REPUBLIC
CHAD
COMOROS
DEMOCRATIC REPUBLIC OF CONGO
DJIBOUTI
EAST TIMOR
EQUATORIAL GUINEA
ERITREA
ETHIOPIA
GAMBIA
GUINEA
GUINEA-BISSAU
HAITI
KIRIBATI
DEMOCRATIC PEOPLES REPUBLIC OF
LAOS
LESOTHO

LIBERIA
MADAGASCAR
MALAWI
MALDIVES
MALI
MAURITANIA
PEOPLES REPUBLIC OF MOZAMBIQUE
[**MYANMAR** - excluded from 30 May 1997
and until further notice]
NEPAL
NIGER
RWANDA
SAMOA
SAO TOMÉ AND PRINCIPE
SENEGAL
SIERRA LEONE
SOLOMON ISLANDS
SOMALIA
SUDAN
UNITED REPUBLIC OF TANZANIA
TOGO
TUVALU
UGANDA
VANUATU
REPUBLIC OF YEMEN
ZAMBIA

List of low income countries which are not LDC-countries

The low income countries which are not LDCs, will benefit from the same duty- and quota free market access as the LDCs upon import to Norway. The condition is that the low income countries in question have a population of less than 75 million.

Developing countries for which the Norwegian GSP-system is implemented (effective) are written in **bold** letters.

CAMEROON
DEMOCRATIC REPUBLIC OF CONGO
GHANA
CÔTE D'IVOIRE (IVORY COAST)
KENYA
KYRGYZSTAN
KOREA, DEM. REP.
MOLDOVA
MONGOLIA
NICARAGUA
PAPUA NEW GUINEA
TAJIKISTAN
UZBEKISTAN
ZIMBABWE

This means that the low income countries India, Pakistan, Vietnam and Nigeria, which all have a population over 75 million, do not benefit from the same market access as the LDCs. These four countries are therefore given the same treatment as ordinary developing countries.

Developing countries for which the Norwegian GSP-system is implemented (effective) are written in **bold** letters.

INDIA
NIGERIA
PAKISTAN
SOCIALIST REPUBLIC OF VIETNAM

List of developing countries given “ordinary GSP treatment”

Countries for which the Norwegian GSP-system is implemented (effective) are written in **bold** letters¹.

Albania	Mauritius
Algeria	Mayotte (France)
Anguilla	Micronesia
Armenia	Montenegro
Azerbaijan	Montserrat (UK)
Antigua and Barbuda	Namibia
Argentina	Nauru
Barbados	Niue Islands (New Zealand)
Belarus	Oman
Belize	Palau
Bolivia	Panama
Bosnia and Herzegovina	Paraguay
Botswana	Peru
Brazil	Philippines
Peoples Republic of China	Saint Helena (UK)
Colombia	Saint Kitts and Nevis
Cook Islands (New Zealand)	Saint Lucia
Costa Rica	Saint Vincent and the Grenadines
Cuba	Serbia
Dominica	Seychelles
Dominican Republic	South Africa
Ecuador	Sri Lanka
El Salvador	Surinam
Fiji	Swaziland
Gabon	Syria
Georgia	Thailand
Grenada	Tokelau Islands (New Zealand)
Guatemala	Tonga
Guyana	Trinidad and Tobago
Honduras	Turkmenistan
Indonesia	Turks and Caicos Islands (UK)
Iraq	Ukraine
Iran	Uruguay
Jamaica	Venezuela
Kazakhstan	Wallis and Fortuna
Arab Republic of Libya	
Malaysia	
Marshall Islands (US)	

¹ Developing countries which Norway has a free trade agreement (through EFTA or bilateral) are normally faded out of the GSP-system and are therefore not in the list.

GCCs

A special transitional arrangement is established for the following countries in the Gulf Cooperation Council: Bahrain, Kuwait, Qatar, Saudi Arabia, United Arab Emirates. It is

expected that the EFTA-countries and the GCC will conclude and enter a free trade agreement during 2008/2009, which will mean a phasing out of the GSP-scheme for these countries.

Developing countries for which the GSP-system is implemented are written in bold letters:

Bahrain

Kuwait

Qatar

Saudi Arabia

United Arab Emirates

Botswana, Namibia and Swaziland have special treatment following a previous LDC-status. These countries are now regular GSP-countries. It is established separate rules for these three countries which gives them the same conditions as the LDC-countries, with certain exceptions (see annex 4 appendix 1).

Annex 2 – summary of authorized authorities

This list is not available in English

Annex 3 – Norwegian Customs Act and Customs Regulation

The Norwegian Customs Regulation is unfortunately still not available in English.

The Act on Customs Duties and Movement of Goods

(Customs Act)

21. December 2007 No. 119

Chapter 8 Preferential tariffs

Section 8-1 Preferential tariffs

“Preferential tariff” means a reduction in customs duty, relief from customs duty or any other favourable tariff treatment granted on the basis of a free trade agreement entered into by Norway with another state or group of states, a bilateral or unilateral statement in connection with such an agreement, or a special arrangement unilaterally established by Norway in respect of certain states.

Section 8-2 Granting of preferential tariffs on the basis of a free trade agreement, etc.

(1) Preferential tariffs are granted for goods covered by a free trade agreement entered into by Norway and that is in force for Norway, or by another arrangement entered into in connection with such an agreement.

(2) Preferential tariffs pursuant to subsection (1) are conditional on the origin of the goods being within the scope and extent of the agreement concerned. The origin status of the goods is determined pursuant to the rules of origin laid down in the agreement and the provisions of this Act.

(3) The Ministry shall by regulations make public a list of the free trade agreements by which Norway is bound at any given time.

Section 8-3 Granting of preferential tariffs on the basis of the Generalised System of Preferences (GSP) for developing countries

(1) Preferential tariffs are granted for goods covered by an arrangement unilaterally established by Norway as a generalised system of preferences (GSP) providing for favourable tariff treatment of a group of states.

(2) Preferential tariffs pursuant to subsection (1) are conditional on the origin of the goods being within the scope and extent of the arrangement. The origin status of the goods is determined pursuant to the rules of origin for the arrangement and the provisions of this Act.

(3) The Ministry shall by regulations make public a list of the countries that are

covered by the arrangement of unilateral preferential tariffs at any given time.

(4) The Ministry may make regulations concerning a generalised system of preferences pursuant to this section, including in regard to a safety mechanism for cases where the preferential system creates substantial market disturbances.

Section 8-4 Preferential rules of origin

(1) If the origin of goods is to be determined with a view to preferential tariff treatment, the rules of origin in applicable free trade agreements, or in the Generalised System of Preferences (GSP) for developing countries or other preferential arrangements shall be used as a basis.

(2) The Ministry may make regulations concerning the implementation of the rules of origin that follow from applicable free trade agreements, the Generalised System of Preferences (GSP) for developing countries and other preferential arrangements that are applicable to the importation and exportation of products of origin.

Section 8-5 Claims for preferential tariff treatment and documentary proof of origin

(1) Claims for preferential tariff treatment must be submitted during customs treatment, and the claim must be shown to be legitimate by presenting the necessary documentary proof of the origin of the goods.

(2) Such documentation as is mentioned in subsection (1) must satisfy specific formal requirements and must be retained for control purposes for at least ten years from the time of clearance for free circulation.

(3) The Ministry may make regulations concerning the submission of claims for preferential tariff treatment and regarding the presentation of proof of origin pursuant to this section, including in regard to the power of the customs authorities to make exceptions in individual cases.

Section 8-6 Non-preferential rules of origin

(1) If the origin of goods is to be determined and does not follow from a special agreement with a foreign state or organisation regarding preferential tariff treatment, it shall be determined on the basis of the rules of origin in subsections (2), (3) and (4), unless otherwise required by Norway's international legal obligations. The rules in subsections (2), (3) and (4) shall also apply in connection with most favoured treatment under Article I of the General Agreement on Tariffs and Trade, and in connection with the issue of a certificate of origin for goods that are not covered by a free trade agreement or by a unilateral preferential arrangement.

(2) Goods shall be regarded as originating in the country where they are wholly produced, or where they underwent their last substantial processing. The territory of a country also covers its territorial sea.

(3) "Goods wholly produced in a country" means:

- a) mineral products extracted within that country,
- b) vegetable products harvested in that country,
- c) live animals born and raised in that country,
- d) products obtained from live animals that are raised in that country and products obtained from hunting, fishing or trapping in that country,
- e) products of sea-fishing and other products taken from the sea outside the country's territorial sea, by vessels registered in that country or in the country's register of ships and sailing under the flag of that country,
- f) goods produced on board factory ships from products referred to in (e), originating in that country, provided that such factory ships are registered in that country or in the country's register of ships and sail under the flag of that country,
- g) 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,
- h) waste and scrap products derived from production processes in a country, and used articles if they were collected in that country and are fit only for the recovery of raw materials,
- i) goods produced in that country exclusively from goods referred to in (a) to (h), or from their by-products at any stage of production.

(4) If two or more countries have participated in the production of goods, the country of origin shall be the country where the last substantial and economically justified processing or working took place, resulting in the manufacture of a new product, or representing an important stage of the manufacture of a product. Repacking, sorting, mixing or minor changes shall not be regarded as processing.

(5) The Ministry may make regulations concerning the implementation of the rules of origin pursuant to this section, including in regard to requirements relating to proof of origin and expansion of the applicability of the rules to country of origin labelling, public procurement and trade statistics.

List of working or processing rules

required to be carried out on non-originating materials
in order that the product manufactured
can obtain originating status
(cf. § 8-4-33 of the Customs Regulation)

Introductory notes

Foreword:

These notes shall apply where appropriate to all products manufactured using non-originating materials even if they are not subject to specific provisions in the following list but are subject instead to the change of heading rule set out in paragraph 1 of section 4.

Note 1:

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

Note 2:

- 2.1 When a heading or part of a heading is not in the list, the “change of heading” rule set out in paragraph 1 of section 4 applies. If a “change of heading” condition applies to any entry in the list, then it is covered by the rule in column 3.
- 2.2 The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions included in column 3 likewise apply only to the non-originating materials used.
- 2.3 Where a rule states that “materials of any heading” may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression “manufacture from materials of any heading including other

materials of heading ...” means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

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

Example:

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

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

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

Note 3:

- 3.1 The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.2 When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

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

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

Example:

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

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

Example:

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

Example:

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

See also note 5.2 in connection with textiles.

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

Note 4:

- 4.1 The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, the term “natural fibres” includes fibres that have been carded, combed or otherwise processed but not spun.
- 4.2 The term “natural fibres” includes horsehair of heading No 05.03, silk of heading Nos 50.02 and 50.03 as well as the wool fibres, fine or coarse animal hair of heading Nos 51.01 to 51.05, the cotton fibres of heading Nos 52.01 to 52.03 and the other vegetable fibres of heading Nos 53.01 to 53.05.
- 4.3 The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials not classified in chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4 The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 55.01 to 55.07.

Note 5:

- 5.1 Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.3.
- 5.2 In accordance with Note 3.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may be used freely where they cannot be made from the materials listed in column 3.

Example:

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

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

Note 6:

- 6.1 For the purposes of headings ex 27.07, 27.13 to 27.15, ex 29.01, ex 29.02 and ex 34.03 the following are regarded as “special processes”:
- a. vacuum distillation;
 - b. redistillation by a very thorough process of fractionation;
 - c. cracking;
 - d. reforming;
 - e. extraction by means of selective solvents;
 - f. a process involving all the following operations: processing using concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization using alkaline agents, decolourization and purification using naturally active earth, activated earth, activated charcoal or bauxite;
 - g. polymerization;
 - h. alkylation;
 - ij. isomerization.
- 6.2 For the purpose of headings ex 27.10, 27.11 and 27.12, the following are regarded as “special processes”:
- a. vacuum distillation;
 - b. redistillation by a very thorough process of fractionation;
 - c. cracking;
 - d. reforming;
 - e. extraction using selective solvents;
 - f. a process involving all the following operations: processing using concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization using alkaline agents, decolourization and purification using naturally active earth, activated earth, activated charcoal or bauxite;
 - g. polymerization;

- h. alkylation;
- ij. isomerization;
- k. only applicable to heavy oils classified under heading 27.10: desulphurization using hydrogen which results in a reduction in the sulphur content in the processed product of at least 85 per cent (ASTM D 1266-59 T method);
- l. only applicable to products classified under heading 27.10: deparaffining other than by filtration;
- m. only applicable to heavy oils classified under heading 27.10: treatment using hydrogen at a pressure of more than 20 bars and a temperature of more than 250°C using a catalyst, when the hydrogen constitutes an active element in a chemical reaction and is not merely used as a means of desulphurization. The further hydrogenation of lubricating oils under heading ex 27.10 (e.g. hydrofinishing or decolouring), especially to improve colour or stability, shall not, however, be regarded as a special process;
- n. only applicable to fuel oils classified under heading ex 27.10: atmospheric distillation, provided that less than 30 per cent by volume of these products distils (including losses) at 300°C in accordance with the ASTM D 86 method;
- o. only applicable to heavy oils other than gas oils or fuel oils classified under heading ex 27.10: processing by high-frequency electrical brush-discharge.

6.3 With regard to goods under headings ex 27.07, 27.13 to 27.15, ex 29.01, ex 29.02 and ex 34.03, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, mixing of products with varying sulphur content to obtain a certain level of sulphur content, or combinations of these or similar processes, shall not confer originating status.

List of processing rules

HS Heading	Description of product	Working or processing Carried out on non-originating materials that confers originating status
(1)	(2)	(3)
02.01	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading 02.02
02.02	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading 02.01
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of headings 02.01 to 02.05
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of headings 02.01 to 02.06 and 02.08 or poultry liver of heading 02.07
03.02 to 03.05	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must be wholly obtained
04.02, 04.04 to 04.06	Dairy products	Manufacture from materials of any heading except milk or cream of heading 04.01 or 04.02
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 4 used must be wholly obtained, - any fruit juice of heading 20.09 or sucrose used must be originating, and - the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product
04.08	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading 04.07
ex 05.06	Bones and horn-cores, unworked	Manufacture in which all the materials of Chapter 2 used must be wholly obtained
ex 07.10 to 07.13	Vegetables, frozen, dried or provisionally preserved; except for headings ex 07.10 and ex 07.11 for which the rules are set out below:	Manufacture in which all the vegetable materials used must be wholly obtained
ex 07.10	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 07.11	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
	- Containing added sugar	Manufacture in which all the materials used must already be originating
	- Other	Manufacture in which all the fruit or nuts used must be wholly obtained
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must be wholly obtained

08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter	Manufacture in which all the fruit or nuts used must be wholly obtained
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must be wholly obtained
ex Chapter 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading ex 11.06 for which the rule is set out below:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 07.14 or fruit used must be wholly obtained
ex 11.06	Flour, meal and powder of leguminous vegetables of heading No 07.13	Drying and milling of leguminous vegetables of heading 07.08
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading 13.01 used may not exceed 50% of the ex-works price of the product
ex 13.02	Vanilla oleoresin	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials from heading 13.02 may be used provided their value does not exceed 20% of the ex-works price of the product
15.01	Pig fat (including lard) and poultry fat, other than that of headings 02.09 or 15.03	
	- Fats from bones or waste	Manufacture from materials of any heading except those of headings 02.03, 02.06 or 02.07 or bones of heading 05.06
	- Other	Manufacture from meat or edible offal of swine of headings 02.03 or 02.06 or of meat and edible offal of poultry of heading 02.07
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03	
	- Fats from bones or waste	Manufacture from materials of any heading except materials of headings 02.01, 02.02, 02.04 or 02.06 or bones of heading 05.06
	- Other	Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	- Solid fractions	Manufacture from materials of any heading including other materials of heading 15.04
	- Other	Manufacture in which all the animal materials of Chapters 2 and 3 used must be wholly obtained
ex 15.05	Refined lanolin	Manufacture from crude wool grease of heading 15.05
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 15.06
	- Other	Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained
ex 15.07 to 15.15	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified:	
	- Solid fractions, except for that of Jojoba oil	Manufacture from other materials of headings 15.07 to 15.15

	- Other, except for: - - Tung oil; oiticica oil; myrtle wax and Japan wax - - Those for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the vegetable materials used must be wholly obtained
ex 15.16	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined, but not further prepared	Manufacture in which all the animal and vegetable materials used must be wholly obtained
ex 15.17	Edible liquid mixtures of vegetable oils of headings 15.07 to 15.15	Manufacture in which all the vegetable materials used must be wholly obtained
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
16.02	Other prepared or preserved meat, meat offal or blood;	Manufacture from animals of Chapter 1
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must be wholly obtained
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which all the materials used are classified under a heading other than that of the product. However, all flavourings and colourings used must already be originating
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	- Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 17.02
	- Other	Manufacture in which all the materials used must already be originating
ex 17.03	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which all the materials used are classified under a heading other than that of the product. However, all flavourings and colourings used must already be originating
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials which are not classified under Chapter 17. However, all flavourings and colourings used must already be originating
18.04	Cocoa butter, fat and oil	Manufacture in which all cocoa beans used must be wholly obtained
18.06	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified under a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product and that all sugar used of heading 17.01 must already be originating
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a	

	totally defatted basis, not elsewhere specified or included,; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	
	- Malt extract	Manufacture from cereals of Chapter 10
	- Other	Manufacture in which all the materials used is classified under a heading other than that of the product. However, sugar of heading 17.01 cannot be used
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must be wholly obtained
19.03	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture in which all materials used must already be originating
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	
	- Not containing cocoa	Manufacture in which all materials used must already be originating
	- Containing cocoa	Manufacture from materials of any heading, including other materials of heading 19.04, except sugar of heading 17.01, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the vegetables, fruit or nuts used must be wholly obtained
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must be wholly obtained
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must be wholly obtained
20.04 and 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen, other than products of heading 20.06	Manufacture in which all the vegetables used must be wholly obtained
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which all the vegetables, fruit, nuts and other parts of plants, and all the sugar of Chapter 17 must already be originating
20.07	Jams, fruit jellies, marmalades, fruit or	Manufacture in which all the fruits, nuts and all the

	nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	sugar of Chapter 17 must already be originating
20.08	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which all the fruit and nuts used must be wholly obtained
	- Other	Manufacture in which all the fruits, nuts, seeds and other materials of Chapters 8 and 9 and all the sugar used or the beverages, ethyl alcohol and vinegar of Chapters 17 or 22 must already be originating
ex 20.09	Fruit and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruits, nuts or vegetables of Chapters 8 and 9 and all the sugar of Chapter 17 must already be originating
ex 21.01	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must be wholly obtained
21.03	- Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified under a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
	- Prepared mustard	Manufacture from mustard flour or meal
21.04	Soups and broths and preparations therefore; homogenized composite food preparations	
	- Soups and broths and preparations therefore	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 20.02 to 20.05
	- Homogenized composite food preparations	The rule for the heading in which the product would be classified in bulk shall apply
21.05	Ice-cream containing chocolate	Manufacture in which all the materials used are classified under a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product
ex 21.06	Sugar syrups, flavoured or coloured	Manufacture in which all the materials used must be wholly obtained
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	Manufacture in which all the materials used is classified under a heading other than that of the product. However, all fruit juices used must be wholly obtained
ex 22.04	Wine of fresh grapes, including fortified wines; and grape must with the addition of alcohol	Manufacture from other grape must

22.05, ex 22.07, ex 22.08 and ex 22.09	The following, containing grape materials: - vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; - ethyl alcohol and other spirits, denatured or not; liqueurs - vinegar	Manufacture from materials of any heading, except grapes or any material derived from grapes
ex 22.08	Whiskies of an alcoholic strength by volume of less than 50% vol.	Manufacture in which the value of any cereal based spirits used does not exceed 15% of the ex-works price of the product
ex 23.03	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained
ex 23.06	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained
23.09	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, meat or milk used must already be originating
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 24.01 used must already be originating
ex 24.03	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 24.01 used must already be originating
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 25.15	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 25.16	Granite porphyry, basalt, sandstone and other monumental and building stones, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used is classified under a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	Plasters specially prepared for use in dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a	Refining and/or one or more special processes ¹ OR Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified under the same heading may be used provided their value

	temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	does not exceed 50% of the ex-works price of the product
ex 27.09	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous minerals
27.10 to 27.12	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the base constituents of the preparations; waste oils. Petroleum gases and other gaseous hydrocarbons Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Refining and/or one or more special processes ¹ OR Other operations in which all the materials used are classified in a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
27.13 to 27.15	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals Bitumen and asphalt, natural; bituminous or oil shale and tar sand; asphaltites and asphaltic rock Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastic, cut-backs)	Refining and/or one or more special processes ¹ OR Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for headings ex 28.11 and ex 28.33 for which the rules are set out below:	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 29	Organic chemicals, except for headings ex 29.01, ex 29.02, ex 29.05, 29.15, ex 29.32, 29.33 and 29.34, for which the rules are set out below:	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 29.01	Acyclic hydrocarbons for use as power or heating fuels	Refining and/or one or more special processes ¹ OR Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product

ex 29.02	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Refining and/or one or more special processes ¹ OR Other operations in which all the materials used are classified in a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 29.15 and 29.16 used may not exceed 20% of the ex-works price of the product
ex 29.32	Heterocyclic compounds with oxygen heteroatom(s) only:	
	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used may not exceed 20% of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 29.32 and 29.33 used may not exceed 20% of the ex-works price of the product
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufactured from materials of any heading. However, the value of all the materials of headings 29.32, 29.33 and 29.34 used may not exceed 20% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products, except for headings 30.02, 30.03, 30.04, 30.05 and ex 30.06 for which the rules are set out below:	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, including those obtained by biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- Other:	
	-- human blood	Manufacture from materials of any heading, including other materials of heading 30.02. The

		materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- other	Manufacture from materials of any heading, including other materials of heading 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
30.03 and 30.04	Medicaments (excluding goods of headings 30.02, 30.05 and 30.06)	Manufacture from materials other than active substances. However, materials of headings 30.03 or 30.04 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product
30.05	Wadding, gauze, bandages and similar articles (e.g. dressings, adhesive plasters, poultices): impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medicinal, surgical, dental or veterinary use	Manufacture from materials of any heading, except pharmaceutical substances. However, the value of materials of heading 30.05 used may not exceed 20% of the ex-works price of the product
ex 30.06	Chemical contraceptive preparations based on hormones, on other products of heading 29.27 or on spermicides; bone cement	Manufacture from materials of any heading, except active substances
ex Chapter 31	Fertilizers except for heading ex 31.05, for which the rules are set out below:	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 31.05	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate 	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks;	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value

	except for headings ex 32.01 and 32.05, for which the rules are set out below:	does not exceed 20% of the ex-works price of the product
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
32.05	Colour lakes; preparations as specified in note 3 to this Chapter based on colour lakes ⁱⁱ	Manufacture from materials of any heading, except headings 32.03, 32.04 and 32.05. However, materials of heading 32.05 may be used provided their value does not exceed 20% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for headings ex 33.01 and ex 33.06, for which the rules are set out below:	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁱⁱⁱ under this heading. However, materials of the same "group" may be used, provided their value does not exceed 20% of the ex-works price of the product
ex 33.06	Yarn used to clean between the teeth (dental floss)	Manufacture from: <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - materials for the manufacture of paper
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for headings ex 34.03 and 34.04, for which the rules are set out below	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 34.03	Lubricating preparations containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Refining and/or one or more special processes ¹ OR Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 34.04	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for headings 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
35.05	Dextrins and other modified starches (for	

	example, pregelatinized or esterified starches); glues based on starches, or on dextrans or other modified starches:	
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 35.05
	- Other	Manufacture from materials of any heading, except those of heading 11.08
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for headings 37.01, 37.02 and 37.04 for which the rules are set out below:	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	Manufacture in which all the materials used are classified under a heading other than headings 37.01 or 37.02
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than headings 37.01 or 37.02
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than headings 37.01 to 37.04
ex Chapter 38	Miscellaneous chemical products; except for headings ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, ex 38.11, 38.08 to 38.14, 38.18 to 38.20, 38.22, 38.23 and 38.24 for which the rules are set out below:	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 38.01	- Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of the materials of heading 34.03 used must not exceed 20% of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
ex 38.11	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of the materials of heading 38.11 used does not exceed 50% of the ex-works price of the product
38.08 to 38.14, 38.18 to 38.20, 38.22 and	Various chemical products:	

38.24		
	<ul style="list-style-type: none"> - The following of heading 38.24: -- prepared binders for foundry moulds or cores based on natural resinous products -- naphthenic acids, their water insoluble salts and their esters -- sorbitol other than that of heading 29.05 -- petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- ion exchangers -- getters for vacuum tubes -- alkaline iron oxide for the purification of gas -- ammoniacal gas liquors and spent oxide produced in coal gas purification -- sulphonaphthenic acids, their water insoluble salts and their esters -- fusel oil and Dippel's oil -- mixtures of salts having different anions -- copying pastes with a basis of gelatin, whether or not on a paper or textile backing 	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 38.23	Industrial fatty alcohols	Manufacture from materials of any heading, including fatty acids of heading 38.23
39.01 to 39.15	Plastics in primary forms, waste, parings and scrap, of plastic:	
	- Addition homopolymerization products	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product^{iv}
	- Other	Manufacturing in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁴
39.16 to 39.21	Semi-manufactures of plastics:	
	- Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked	Manufacturing in which the value of the materials of Chapter 39 used does not exceed 50% of the ex-works price of the product
	- Other:	
	-- Addition homopolymerization products	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used

		does not exceed 20% of the ex-works price of the product ⁴
	-- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁴
39.22 to 39.26	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	Manufacture from materials of any heading, except those of headings 40.11 or 40.12
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07	Leather, without hair or wool other than leather of subheading 4114.10 and 4114.20.	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified under a heading other than that of the product
ex 41.14	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings 41.04 to 41.07, 41.12 or 41.13 provided its value does not exceed 50% of the ex-works price of the product
ex 43.02	Tanned or dressed furskins, assembled plates, crosses and similar forms	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled, tanned or dressed furskins, of heading 43.02
ex 44.07	Wood sawn or chipped lengthways, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	Splicing, planing, sanding or end-jointing
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	Sanding or end-jointing
	- Beadings and mouldings	Beading or moulding
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.16	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 44.18	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used is

		classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
	- Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading 44.09
45.03	Articles of natural cork	Manufacture from cork of heading 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.18	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.20	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading 49.09 or 49.11
49.10	Calendars of any kind, printed, including calendar blocks:	
	- Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture from materials not classified within heading 49.09 or 49.11
55.01 to 55.07	Synthetic or artificial staple fibres	Manufacture from chemical materials or textile pulp
ex Chapters 50 to 55	Yarn, monofilament and thread:	
	- Silk yarn	Manufacture from raw silk or silk waste, not carded or combed or otherwise prepared for spinning
	- Other	Manufacture from: <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or

		- paper-making materials
ex Chapters 50 to 55	Woven fabrics:	
	- Incorporating rubber thread	Manufacture from single yarn
	- Other	Manufacture from: - coir yarn, - natural fibres - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper OR - Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine, cordage, ropes and cables and articles thereof except for headings 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	Manufacture from: - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials
56.02	Felt, whether or not impregnated, coated, covered or laminated:	
	- Needleloom felt	Manufacture from: - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 54.02, - polypropylene fibres of heading 55.03 or 55.06, or - polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40% of the ex-works price of the product
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05. impregnated, coated, covered or sheathed with rubber or plastic:	
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	- Other	Manufacture from: - natural fibres not carded or combed or otherwise prepared for spinning - chemical materials or textile pulp, or - paper-making materials
56.05	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
56.06	Gimped yarn, and strip and the like of	Manufacture from:

	heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
Chapter 57	Carpets and other textile floor coverings:	
	- Of needle loom felt	<p>Manufacture from :</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 54.02, - polypropylene fibres of heading 55.03 or 55.06, or - polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40% of the ex-works price of the product
	- Of other felt	<p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
	- Other	<p>Manufacture from:</p> <ul style="list-style-type: none"> - coir yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise prepared for spinning
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for headings 58.05 and 58.10; the rule for heading 58.10 is set out below:	
	- Combined with rubber thread	Manufacture from single yarn
	- Other	<p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp <p>OR</p> <ul style="list-style-type: none"> - Printing accompanied by at least two finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
58.10	Embroidery in the piece, in strips or in motifs	Manufacture from yarn
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- Containing not more than 90% by	Manufacture from yarn

	weight of textile materials	
	- Other	Manufacture from chemical materials or textile pulp
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02	Manufacture from yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn
59.05	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	- Other	Manufacture from: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp OR - Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
59.06	Rubberized textile fabrics, other than those of heading 59.02:	
	- Knitted or crocheted fabrics	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Manufacture from chemical materials
	- Other	Manufacture from yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
59.08	Textile wicks woven, plaited or knitted for lamps, stoves, lighters, candles and the like; incandescent gas mantles and tubular-knitted gas mantle fabric therefore, whether or not impregnated	Manufacture from single yarn
59.09 to 59.11	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading 59.11	Manufacture from yarn or waste fabrics or rags of heading 63.10
	- Other	Manufacture from: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from:

		- natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings ex 62.13, 62.14 and ex 62.17 for which the rules are set out below:	Manufacture from yarn
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like	Manufacture from unbleached single yarn
ex 62.17	Stiffeners for collars and cuffs, cut to shape	Manufacture in which - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles:	
	- Of felt, of non-wovens	Manufacture from: - natural fibres, or - chemical materials or textile pulp
	- Other:	Manufacture from unbleached single yarn
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
63.06	Tarpaulins, awnings and sunblinds; tents, sails for boats, sailboards or landcraft; camping goods:	
	- Of non-wovens	Manufacture from: -natural fibres, or -chemical materials or textile pulp
	- Other	Manufacture from unbleached single yarn
63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
64.01 to 64.05	Footwear	Manufacture from materials of any heading except for non-metal footwear components of heading 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not	Manufacture from yarn or textile fibres

	lined or trimmed	
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 68.04 and 68.05	Articles manufactured from artificial abrasive materials based on silicone carbide	Manufacture from materials of any heading except materials of headings 68.04 or 68.05 and silicone carbide of heading 28.49
ex 68.12	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
ex 68.14	Articles of mica; including agglomerated or reconstituted mica on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading 70.01
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 70.01
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)	Manufacture in which all the materials used are classified within a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
ex 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, OR - glass wool
ex 71.01	Natural or cultured pearls, temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
ex 71.06, ex 71.08 and ex 71.10	Precious metals, semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
71.17	Imitation jewellery	Manufacture in which all the materials used are

		classified within a heading other than that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04 or 72.05
72.08 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 72.07
ex 72.18, 72.19 to 72.22	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading 72.18
ex 72.24, 72.25 to 72.27	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading 72.24
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from semi-finished materials of headings 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from materials of heading 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading 72.06
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading 72.06
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 72.06, 72.07, 72.18 or 72.24
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used is classified within a heading other than that of the product. However, welded angles, shapes and sections of heading 73.01 may not be used
ex Chapter 74	Copper and articles thereof, except for headings 74.01 to 74.05; the rule for heading ex 74.03 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for headings 75.01 to 75.03	Manufacture in which: - all the materials used are classified within a

		heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof, except for headings 76.01, 76.02 and ex 76.16; the rule for heading ex 76.16 is set out below:	Manufacture in which - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 76.16	Articles of aluminium; except wire gauze, netting, mesh and similar articles (including endless strips) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, netting, mesh and similar articles (including endless strips) of aluminium wire, and expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 78	Lead and articles thereof, except for headings 78.01 and 78.02; the rule for heading 78.01 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
78.01	Unwrought lead:	
	- Refined lead	Manufacture from "bullion" or "work" lead
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 78.02 may not be used
ex Chapter 79	Zinc and articles thereof, except for headings 79.01 and 79.02; the rule for heading 79.01 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
79.01	Unwrought zinc	Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading 79.02 may not be used
ex Chapter 80	Tin and articles thereof, except for headings 80.01, 80.02 and 80.07; the rule for heading 80.01 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
80.01	Unwrought tin	Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading 80.02 may not be used
ex Chapter 81	Other base metals; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the products used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used is classified within a heading other than headings 82.02 to 82.05. However, tools of headings 82.02 to 82.05 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product

	or screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools	
82.08	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 83.06 may be used provided their value does not exceed 30% of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for headings 84.03, ex 84.04, 84.18, 84.52 and 84.80 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
84.03 and ex 84.04	Central heating boilers, other than those of heading 84.02, and auxiliary plant for use with central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading 84.03 or 84.04
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
	- Sewing machines	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating
	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
84.80	Moulding boxes for metal foundry; mould	Manufacture in which the value of all the materials

	bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	used does not exceed 50% of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for headings ex 85.17, ex 85.18, 85.19 to 85.21, 85.25 to 85.29 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 85.17	Videophones	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 85.18	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures ; audio-frequency electric amplifiers; electric amplifier systems	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.19	Sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating

		materials used
85.28	Monitors and projectors, not incorporating television reception apparatus ; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28:	
	- Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
86.01 to 86.06	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for headings 87.11 and ex 87.12 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified within heading 87.14
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto:	
	- Rotochutes	Manufacture from materials of any heading including other materials of heading 88.04
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used is classified within a heading other than that of the product. However, hulls of heading 89.06 may not be used
ex Chapter	Optical, photographic, cinematographic,	Manufacture in which the value of all the materials

90	measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for headings ex 90.05, ex 90.06, 90.07, 90.11, ex 90.18 and 90.28 for which the rules are set out below:	used does not exceed 40% of the ex-works price of the product
ex 90.05	Binoculars, monoculars, other optical telescopes and mountings therefore, except astronomic retracting telescopes and mountings therefore	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 90.18	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 90.18
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefore:	
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex Chapter 91	Clocks and watches and parts thereof; except for headings 91.05, 91.09 to 91.13 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
91.05	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used

91.09	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
91.11	Watch cases and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof:	
	- Of base metal, whether or not plated, or clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Chapter 93	Arms and ammunitions; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
95.03	Tricycles, scooters, pedal cars and similar wheeled toys ; dolls` carriages ; dolls ; other toys ; reduced-size ("scale") models and similar recreational models, working or not ; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 95.06	Golf clubs and parts thereof	Manufacture from roughly shaped blocks
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 96.03	Brooms and brushes (except for besoms and the like), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not

		exceed 15% of the ex-works price of the set
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09	Manufacture in which all the materials used is classified in a heading other than that of the product. However, nibs or nib points may be used.
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 96.14	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

Certificate of origin, form A

Printing instructions

The certificate of origin, Form A, must conform to the specimen shown in this appendix. The form shall be printed in English or French.

The notes on the reverse of the form may be printed in a language other than English or French.

Each form shall measure 210 x 297mm; a tolerance of up to plus 8 mm or minus 5 mm in length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

If the forms have several copies, only the top copy, which is the original, shall be printed with a printed green guilloche-pattern background.

The competent authorities may print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

Certificates of origin, a specimen of which is shown in this appendix, shall be accepted as from the date this Regulation enter into force. Certificates made out in accordance with the previous specimen shall be accepted for a transitional period of six months.

Trykkes med tillatelse fra
Toll- og avgiftsdirektoratet.

ÅLE OG SEIERSTAD INDUSTRIER AS - Postboks 2 - Freskoveien 9 - N-1601 Fredrikstad.
Tel. 69 31 36 16 - Fax 69 31 94 85 - Foretaksregisteret: NO 952 587 765 MVA

Skjema nr 1001 (1998)

1. Goods consigned from (exporter's business name, address, country)			Reference No 25450		
2. Goods consigned to (consignee's name, address, country)			GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A Issued in _____ (country) See Notes overleaf		
3. Means of transport and route (as far as known)					
4. For official use					
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (country) and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to _____ (importing country)		
Place and date, signature and stamp of certifying authority			Place and date, signature of authorized signatory		

NOTES (1996)

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

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

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

II. General conditions

To qualify for preference, products must:

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

III. Entries to be made in Box 8

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

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

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

** Official certification is not required.

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

Invoice declaration

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

a) English version

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

.....²⁾
(place and date)

.....³⁾
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

b) French version

L'exportateur des produits couverts par le présent document (autorisation douanière no¹⁾ déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle .. au sens des règles d'origine du Système des préférences tarifaires généralisées de la Norvège.

.....²⁾
(Lieu et date)

.....³⁾
(Signature de l'exportateur; le nom de la personne qui signe la déclaration doit en plus être indiqué avec des caractères imprimés)

-
- 1) When the invoice declaration is made out by an approved Norwegian exporter as referred to in section 24 of these regulations, the authorization number of the approved exporter must be entered in this space. For export from a GSP beneficiary country and when the invoice declaration is not made out by an approved Norwegian exporter, the words in brackets shall be omitted or the space left blank.
 - 2) These indications may be omitted if the information is contained on the document itself (the invoice).
 - 3) In cases where the exporter is not required to sign in accordance with the provisions of sections 22 and 24 of these regulations, the exemption of signature also implies the exemption of the name of the signatory.

Movement certificate Eur.1

Printing instructions

The certificate shall be printed in English or French. The notes on the reverse of the certificate may be printed in a language other than English or French.

Each form shall measure 210 x 297 mm. A tolerance of up to plus 5 mm in length is allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The competent authorities may print the certificates themselves or may have them printed by approved printers. In the latter case each movement certificate EUR.1 must include a reference to such reference to the approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, printed or not, by which it can be identified.

The certificate shall be completed in English or French.

A specimen of this certificate of origin is not included in this booklet. The proof of origin may be obtained upon enquiry to the Customs Authorities.

Annex 4

Scope of products (coverage)

1. The specific product coverage and the preferential regimes for products originating in a GSP-country are laid down in this annex, containing several lists identifying scope of the Norwegian GSP-System. These lists can be found in part III of this web publication. The lists are based on HS 2007.

Within the agricultural- and fisheries sectors covered by HS chapters 1 to 24 and HS headings ex 29.05, ex.32.05 and ex 38.23, the product coverage is singled out in List 1 – 5. The preferential rate of duty for the products enumerated is stated at the beginning of each list.

2.

List 1	100% reduction for "ordinary" GSP-countries
List 2	100% reduction of the industrial element for "ordinary" GSP-countries
List 3	15% reduction for "ordinary" GSP-countries
List 4	10% reduction for "ordinary" GSP-countries
List 4b	30% reduction for "ordinary" GSP-countries within the quotas of WTO
List 5	50% reduction for "ordinary" GSP-countries
List 6 a/b	Discontinued as of 1 January 2008

3. All industrial products classified in HS chapters 25 to 97 originating in an "ordinary" GSP-country are free of duty, except for products of HS headings ex 29.05, ex.32.05 and ex 38.23 covered by List 1 and List 4, respectively. In addition, products in List 7 are excluded from GSP-treatment when originating in ordinary GSP-countries (exception-list).

4. Special conditions are included in appendix 1 to this annex for Botswana, Namibia and Swaziland.

List 1 - Products qualifying for 100 per cent reduction
of the normally applicable customs duty when originating in an "ordinary" GSP-
country

Heading No.	Description of products
ex 02.08	Other meat and edible meat offal, fresh, chilled or frozen.
.9060	- Frogs' legs
ex 03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.
	- Smoked fish, including fillets :
.4200	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
.4900	- - Other
ex 03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.
	- Frozen :
.1100	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus Panulirus spp.</i> , <i>Jasus spp.</i>)
.1200	- - Lobsters (<i>Homarus spp.</i>)
	- - Crabs :
.1401	- - - King crabs (<i>Paralithodes camchatica</i>)
.1409	- - - Other
.1900	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption
	- Not frozen :
.2100	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus Panulirus spp.</i> , <i>Jasus spp.</i>)
	- - Lobsters (<i>Homarus spp.</i>) :
.2201	- - - American lobster (<i>Homarus americanus</i>)
.2209	- - - Other
	- - Crabs :
.2401	- - - King crabs (<i>Paralithodes camchatica</i>)
.2409	- - - Other
.2900	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption
ex 03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.
.1000	- Oysters
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
	- - Live, fresh or chilled :
.2101	- - - Of the species <i>Pecten Maximus</i>
.2109	- - - Other

Heading No.	Description of products
	- - Other :
.2901	- - - Frozen
.2909	- - - Other
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :
	- - Live, fresh or chilled :
.3101	- - - In packages of a net weight not exceeding 25 kgs
.3109	- - - Other
.3900	- - Other
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>) :
.4100	- - Live, fresh or chilled
.4900	- - Other
	- Octopus (<i>Octopus spp.</i>) :
.5100	- - Live, fresh or chilled
.5900	- - Other
.6000	- Snails, other than sea snails
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :
	- - Live, fresh or chilled :
ex .9101	- - - Live sea Urchins
ex .9102	- - - Fresh roe from Sea Urchins roe
ex .9109	- - - Other
ex .9900	- - Other
ex 04.07	Birds' eggs in shell, fresh preserved or cooked.
	- Other :
.0091	- - For hatching
.0099	- - Other
ex 04.09	Natural honey.
	- within a quota of 192 tonnes (cf. List 3)
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
ex 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
.1000	- Bovine semen
	- Other :
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :

Heading No.	Description of products
	- - - Other (but excluding edible products) :
.9191	- - - - Waste fish (industrial fish)
.9193	- - - - Other fish waste
.9199	- - - - Other (including fertilized roes for hatching)
	- - Other :
	- - - Blood powder, unfit for human consumption :
.9921	- - - - Other
	- - - Meat and blood :
.9940	- - - - Other
	- - - Other :
	- - - - Other :
.9998	- - - - - Other
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.
ex 06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.
	- Unrooted cuttings and slips :
	- - Cuttings, unrooted or <i>in vitro</i> , for horticultural purposes :
.1010	- - - Of green plants from 15 December to 30 April
	- - Other unrooted cuttings, including slips :
.1091	- - - - Other unrooted cuttings
.1092	- - - - Slips
.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
	- Rhododendrons and azaleas, grafted or not :
.3090	- - Other
	- Other :
.9020	- - Stocks
	- - Other :
	- - - With balled roots or other culture media :
.9030	- - - - Box (<i>Buxus</i>), <i>Dracaena</i> , <i>Camelia</i> , <i>Araucaria</i> , Holly (<i>Ilex</i>), Laurel (<i>Laurus</i>), Kalmia, Magnolia, palm (<i>Palmae</i>), witch hazel (<i>Hamamelis</i>), <i>Aucuba</i> , <i>Pieris</i> , firethorn (<i>Pyracantha</i>) and <i>Stranvaesia</i>
	- - - - Trees and bushes other than mentioned above and perennial plants :
.9041	- - - - - Trees and bushes, other than mentioned above
.9042	- - - - - Perennial plants
	- - - - Pot plants or bedding plants :
.9050	- - - - - Green pot plants from 15 December to 30 April also when imported as part of mixed groups of plants
.9080	- - - Without balled roots or other culture media
ex 06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	- Fresh :

Heading No.	Description of products
	- - Roses :
.1110	- - - From 1 November to 31 March
	- - Carnations :
.1210	- - - <i>Dianthus caryophyllus</i> from 1 November to 15 May
.1290	- - - Other
.1300	- - - Orchids
	- - Chrysanthemums :
.1410	- - - From 15 December to 15 March
	- - Other :
	- - - <i>Anemone, Genista, Mimosa, Ranunculus, Syringa, Argyranthemum frutescens, Chrysanthemum frutescens</i> from 1 Nov. - 30 April, <i>Freesia</i> from 1 Dec. - 31 Mar., <i>Tulipa</i> from 1 May - 31 May :
.1921	- - - - <i>Anemone, Genista, Mimosa, Ranunculus</i> and <i>Syringa</i> also when imported as part of mixed bouquets and similar
.1922	- - - <i>Argyranthemum frutescens, Chrysanthemum frutescens</i> from 1 Nov. - 30 Apr., <i>Freesia</i> from 1 Dec. - 31. Mar. and <i>Tulipa</i> from 1 May - 31 May, also when imported as parts of mixed bouquets and similar
	- - - Other :
.1991	- - - <i>Alchemilla, Anthurium, Aster, Astilbe, Centaurea, Erigeron, Gerbera, Gladiolus, Lathyrus, Liatris, Physostegia, Protea, Scabiosa, Sedum, Solidago, Solidaster, Strelizia, Trachelium</i> and <i>Zinnia</i> , also when imported as part of mixed bouquets and similar
.9000	- Other
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
ex 07.02	Tomatoes, fresh or chilled.
.0011	- From 1 November to 9 May
ex 07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
	- Onions and shallots :
	- - Shallots :
.1031	- - - From 1 September to 30 June
.1032	- - - From 1 July to 31 August
.2000	- Garlic
	- Leeks and other alliaceous vegetables :
.9002	- - Spring onion
.9009	- - Other alliaceous vegetables
ex 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	- Cauliflowers and headed broccoli :
	- - Cauliflowers :
.1041	- - - From 1 December to 31 May
.1050	- - Headed broccoli
.9060	- - Chinese cabbage

Heading No.	Description of products
ex 07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
	- Lettuce :
	- - Cabbage lettuce (head lettuce) :
	- - - Iceberg lettuce :
.1130	- - - - From 1 December to 28/29 February
	- - - Other :
.1170	- - - - From 1 December to 28/29 February
	- Chicory :
	- - Witloof chicory (<i>Cichorium intybus var. foliosum</i>) :
.2110	- - - From 1 April to 30 November
.2190	- - - From 1 December to 31 March
ex 07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
	- Other :
.9020	- - Radishes from 1 April to 30 November
.9030	- - Radishes from 1 December to 31 March
.9099	- - Other
ex 07.07	Cucumbers and gherkins, fresh or chilled.
	- cucumbers :
.0030	- - From 1 December to 9 March
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.
ex 07.09	Other vegetables, fresh or chilled.
	Except sweet corn classified within commodity number 07.09.9041.
ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	- Leguminous vegetables, shelled or unshelled :
ex .2100	- - Peas (<i>Pisum sativum</i>), with a diameter not exceeding 7.5 mm (cf. List 3)
	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :
ex .2201	- - - asparagus beans (Hericot vert (cf. List 3))
.2900	- - Other
.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)
	- Sweet corn :
.4090	- - Other
	- Other vegetables :
.8010	- - Asparagus and globe artichokes
.8030	- - Curled parsley
.8040	- - Mushrooms
	- - Other :
.8095	- - - Sweet peppers (<i>Capsicum annuum var. annuum</i>)
.8099	- - - Other

Heading No.	Description of products
ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	- Olives :
.2010	- - In brine
.2090	- - Other
	- Other vegetables; mixtures of vegetables :
	- - Sweet corn :
.9020	- - - Other
.9030	- - Onions
.9040	- - Capers
ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
.2000	- Onions
	- Mushrooms, wood ears (<i>Auricularia spp</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :
.3100	- - Mushrooms of the genus <i>Agaricus</i>
.3200	- - Wood ears (<i>Auricularia spp.</i>)
.3300	- - Jelly fungi (<i>Tremella spp.</i>)
	- - Other :
.3901	- - Truffles
.3909	- - Other
	- Other vegetables; mixtures of vegetables :
	- - Potatoes :
.9012	- - - Broken or in powder
.9020	- - Garlic
	- - Sweet corn :
.9040	- - - Other
	- - Other :
.9091	- - - Tomatoes
.9092	- - - Carrots
.9099	- - - Other, including mixtures of vegetables
ex 07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
	- Manioc (cassava) :
.1090	- - Other
	- Sweet potatoes :
.2090	- - Other
08.01	Coconuts, brazil nuts and cashew nuts, fresh, dried, whether or not shelled or peeled.
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.
08.03	Bananas, including plantains, fresh or dried.
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.

Heading No.	Description of products
ex 08.05	Citrus fruit, fresh or dried.
	- Oranges :
.1090	- - Other
	- Mandarins (including tangerines and satsumas) ; clementines, wilkings and similar citrus hybrids :
.2090	- - Other
	- Grapefruit, including pomelos :
.4090	- - Other
	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :
	- - Other :
.5020	- - - Lemons
.5030	- - - Limes
	- Other :
.9090	- - Other
08.06	Grapes, fresh or dried.
08.07	Melons (including watermelons) and papaws (papayas), fresh.
ex 08.08	Apples, pears and quinces, fresh.
	- Apples :
ex .1011	- - From 1 May to 30 November, within a quota of 8000 tonnes (cf. List 3)
.1022	- - From 1 December to 30 April
	- Pears and quinces :
	- - Pears :
.2012	- - - From 1 December to 10 August
ex .2021	- - - From 11 August to 30 November, within a quota of 250 tonnes (cf. List 3)
.2060	- - Quinces
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
ex 08.10	Other fruit, fresh.
	- Strawberries :
.1011	- - From 15 April to 8 June
.1030	- - From 1 November to 31 March
.1040	- - From 1 April to 14 April
	- Raspberries, blackberries, mulberries and loganberries :
.2010	- - Raspberries
	- - Other :
.2091	- - - Blackberries
.2099	- - - Other
	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> :
.4010	- - Cowberries
.4090	- - Other
.5000	- Kiwifruit

Heading No.	Description of products
	- Other :
.9010	- - Cloudberries
.9020	- - Black currant
.9030	- - White and red currants
.9040	- - Gooseberries
.9090	- - Other
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.
	- Blackberries, mulberries, loganberries and gooseberries :
ex .2001	- - Containing added sugar or other sweetening matter (cf. List 3)
	- - Other :
ex. 2008	- - - Other (cf. List 3)
	- Other :
.9001	- - Cowberries
.9002	- - Cloudberries
.9003	- - Cherries
.9004	- - Bilberries
.9008	- - Other
ex 08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
.1000	- Cherries
	- Other :
.9010	- - Citrus fruit
.9020	- - Apricots and peaches
ex .9090	- - Other (except for raspberries and black, white and red currants (cf. List 3))
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
09.03	Maté.
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
ex 10.06	Rice.
	- Semi-milled or wholly milled rice, whether or not polished or glazed :
.3010	- - For human consumption
.3099	- - Other
	- Broken rice :
.4010	- - For human consumption

Heading No.	Description of products
.4099	-- Other
ex 10.08	Buckwheat, millet and canary seed; other cereals.
	- Buckwheat :
.1090	-- Other
	- Millet :
.2090	-- Other
	- Canary seed :
.3090	-- Other
ex 11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.
	- Of the dried leguminous vegetables of heading 07.13 :
.1090	-- Other
	- Of the products of Chapter 8 :
.3090	-- Other
ex 11.07	Malt, whether or not roasted.
	- Not roasted :
.1090	-- Other
	- Roasted :
.2090	-- Other
ex 11.08	Starches; inulin.
	- Starches :
	-- Maize (corn) starch:
	--- Other :
.1290	---- Other
	-- Manioc (cassava) starch :
	--- Other :
.1490	---- Other
	-- Other starches :
	--- Other :
	---- Other :
.1990	----- Other
	- Inulin :
.2090	-- Other
ex 11.09	Wheat gluten, whether or not dried.
.0090	- Other
ex 12.09	Seeds, fruit and spores, of a kind used for sowing.
.1000	-- Sugar beet seed
.3000	- Seeds of herbaceous plants cultivated principally for their flowers
	- Other :
	-- Vegetable seeds :
.9110	--- Cucumber, cauliflower, carrot, onion, shallot, leek, parsley, endive and

Heading No.	Description of products
	lettuce seed
	- - - Other :
.9191	- - - - Cabbage seed
.9199	- - - - Other
.9900	- - Other
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.
ex 15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.
.0090	- - Other
15.03.	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.
ex 15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.
	- Fish-liver oils and their fractions :
	- - Other :
.1020	- - - Solid fractions
	- Fats and oils and their fractions, of fish, other than liver oils :
	- - Other :
	- - - Other :
.2040	- - - - Solid fractions
.2099	- - - - Other
	- Fats and oils and their fractions, of marine mammals :
.3021	- - Fats for other purposes
15.05	Wool grease and fatty substances derived therefrom (including lanolin).
ex 15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.
	- Other :
.0021	- - Bone fat, bone oil and neat's-foot oil
	- - Other :
.0030	- - - Solid fractions
.0099	- - - Other
ex 15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil :
.1090	- - Other
	- Other :
.9090	- - Other
ex 15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.
	- Virgin :
.1090	- - Other
	- Other:

Heading No.	Description of products
.9090	-- Other
ex 15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.
.0090	- Other
ex 15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
	- Other :
	-- Other :
.9020	--- Solid fractions
ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof :
	-- Crude oil :
.1190	--- Other
	- Cotton seed oil and its fractions :
	-- Crude oil, whether or not gossypol has been removed :
.2190	--- Other
ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
	- Coconut (copra) oil and its fractions :
	-- Crude oil :
.1190	--- Other
	-- Other :
	--- Other :
.1920	---- Solid fractions
.1999	---- Other
	- Palm kernel or babassu oil and fractions thereof :
	-- Crude oil :
.2190	--- Other
	-- Other :
	--- Other :
.2920	---- Solid fractions
.2999	---- Other
ex 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Low erucic acid rape or colza oil and its fractions :
	-- Other :
.1990	--- Other
ex 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.
	- Linseed oil and its fractions :
	-- Crude oil :
.1190	--- Other

Heading No.	Description of products
	- Maize (corn) oil and its fractions :
	- - Crude oil :
.2190	- - - Other
	- Castor oil and its fractions :
.3090	- - Other
	- Sesame oil and its fractions :
	- - Other :
.5020	- - - Crude oil
	- Other :
ex .9021	- - Wood oils (including tung oil and its fractions) or oiticica oil, not for feed purpose
	- - Other :
.9070	- - - Crude oil
	- - - Other :
.9080	- - - - Solid fractions
ex .9099	- - - - Other (Croton seed oil and tobacco seed oil)
ex 15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
	- Animal fats and oils and their fractions :
	- - Other :
.1020	- - - Extracted entirely from fish or marine mammals
.1099	- - - Other
	- Vegetable fats and oils and their fractions :
	- - Other :
.2099	- - - Other
ex 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
	- Other :
.0031	- - Siccative oils
.0041	- - Linseed oil, boiled
.0051	- - Linoxyn
ex 16.02	Other prepared or preserved meat, meat offal or blood.
	- Of swine :
ex .4100	- - Hams and cuts thereof
	- - - Within a quota of 100 tonnes of hermetic ham (cf. List 4)
	- Of bovine animals :
ex .5009	- - Other
	- - Within a quota of 200 tonnes of "Corned Beef" (cf. List 4)

Heading No.	Description of products
	-- Within a quota of 50 tonnes of hermetic tongue (cf. List 4)
ex 16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.
.0010	- Whale-meat extracts
	- Other :
.0020	-- Of fish , crustaceans, molluscs or other aquatic invertebrates
	-- Other :
.0092	--- Juices of whale meat
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
	- Raw sugar not containing added flavouring or colouring matter :
	-- Cane sugar :
.1190	--- Other
	-- Beet sugar :
.1290	--- Other
	- Other :
	-- Containing added flavouring or colouring matter :
.9190	--- Other
	-- Other :
	--- Other :
.9991	---- In lumps or powdered
	---- Other sugar :
.9995	---- In retail sale packages of a weight not exceeding 24 kg
.9999	---- Other (in bulk or whole sale packages)
ex 17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
	- Lactose and lactose syrup :
	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter :
.1190	--- Other
	-- Other :
.1990	--- Other
	- Maple sugar and maple syrup :
.2090	-- Other
	- Chemically pure fructose :
.5090	-- Other
	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar :
.6090	-- Other

Heading No.	Description of products
	- Other, including invert sugar and sugar syrup blends containing in the dry state 50% by weight of fructose :
	-- Other :
.9030	--- Artificial honey
.9040	--- Caramel, including "colouring caramel"
.9099	--- Other
18.05	Cocoa powder, not containing added sugar or other sweetening matter.
ex 18.06	Chocolate and other food preparations containing cocoa.
.1000	- Cocoa powder, containing added sugar or other sweetening matter
ex 19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products :
.1010	-- "Corn flakes"
	- Other :
	-- Pre-cooked rice not containing any added ingredients :
.9020	--- Other
ex 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Other :
	-- Vegetables :
.9010	--- Capers
.9020	--- Olives
	--- Sweet corn (<i>Zea mays var. saccharata</i>) :
.9041	---- Other
	--- Onions :
.9052	---- In airtight containers
.9058	---- Other
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.
	- Other vegetables and mixtures of vegetables :
	-- Sweet corn (<i>Zea mays var. saccharata</i>) :
.9020	--- Other
	-- Other :
.9091	--- Globe artichokes
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
	- Peas (<i>Pisum sativum</i>) :
	-- of dried, within a quota of 200 tonnes :
ex	--- Other (with a diameter not exceeding 7.5 mm (cf. List 3))

Heading No.	Description of products
.4003	
ex .4009	- - Other (with a diameter not exceeding 7.5 mm (cf. List 3))
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :
	- - Other :
ex .5901	- - - Green beans and string beans
	- - - - Within a quota of 50 tonnes green beans (cf. List 3)
	- - - - Within a quota of 100 tonnes string beans (cf. List 3)
.6000	- Asparagus
.7000	- Olives
	- Sweet corn (<i>Zea mays var. saccharata</i>) :
.8090	- - Other
	- Other vegetables and mixtures of vegetables :
.9901	- - Capers; Globe artichokes; Sweet peppers (<i>Capsicum annum var. annum</i>)
ex .9909	- Other, including mixtures of vegetables (within a quota of 100 tonnes of mixtures of vegetables (cf. List 3))
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).
ex 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.
	- Other :
	- - Citrus fruit :
.9110	- - - Containing added sugar or sweetening matter
.9190	- - - Other
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
	- Nuts, ground-nuts and other seeds, whether or not mixed together :
	- - Ground-nuts :
.1110	- - - Peanut butter
	- - - Other :
.1191	- - - - Other
.2000	- Pineapples
	- Citrus fruit :
	- - Other :
.3091	- - - Mandarins
.3099	- - - Other
.4000	- Pears
.5000	- Apricots
.6000	- Cherries
.7000	- Peaches, including nectarines
	- Other, including mixtures other than those of subheading 2008.1900 :
	- - Palm hearts :

Heading No.	Description of products
.9190	--- Other
	-- Other :
.9901	--- Apples
.9902	--- Plums
ex 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
	- Orange juice :
	-- Frozen :
	--- Containing added sugar or other sweetening matter :
.1111	---- Of a Brix value exceeding 67
.1119	---- Other
	--- Other :
.1120	---- In containers weighing, with contents, 3 kg or more
	---- Other :
.1130	----- Concentrated
	----- Other :
.1191	----- Of a Brix value exceeding 67
.1199	----- Other
	-- Other :
	--- Containing added sugar or other sweetening matter :
.1912	---- Of a Brix value not exceeding 67
.1919	---- Other
	--- Other :
.1920	---- In containers weighing, with contents, 3 kg or more
	---- Other :
.1992	----- Of a Brix value not exceeding 67
.1999	----- Other
	- Grapefruit (including pomelo) juice :
.2100	-- Of a Brix value not exceeding 20
.2900	-- Other
	- Juice of any other single citrus fruit :
	-- Of a Brix value not exceeding 20 :
.3110	--- In containers weighing, with contents, 3 kg or more
	--- Other :
.3191	---- Containing added sugar
.3199	---- Other
	- Pineapple juice :
	-- Of a Brix value not exceeding 20 :
.4110	-- In containers weighing, with contents, 3 kg or more
.4190	-- Other
	-- Other :

Heading No.	Description of products
.4910	- - - In containers weighing, with contents, 3 kg or more
.4990	- - - Other
.5000	- Tomato juice
	- Grape juice (including grape must) :
.6100	- - Of a Brix value not exceeding 30
.6900	- - Other
	- Apple juice :
.7100	- - Of a Brix value not exceeding 20
.7900	- - Other
	- Juice of any other single fruit or vegetable :
	- -Black currant juice :
.8010	- - - Containing added sugar or other sweetening matter
.8020	- - - Other
	- - Other :
.8092	- - - Strawberry juice
.8093	- - - Cherry juice
.8094	- - - Peach juice or apricot juice
.8099	- - Other (except juices of red and white currants (cf. List 3))
	- Mixtures of juices :
.9001	- - Mixtures not containing juices of raspberries, apples- or black, red or white currant
21.01	Extracts and essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.
ex 21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.
	- Inactive yeasts; other single-cell micro-organisms, dead :
.2020	- - Other inactive yeasts
.3000	- Prepared baking powders
ex 21.03	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.
.1000	- Soya sauce
	- Tomato ketchup and other tomato sauce :
.2010	- - Tomato ketchup
	- Mustard flour and meal and prepared mustard :
.3001	- - Mustard flour and meal
	- - Prepared mustard :
.3002	- - - Containing less than 5% by weight of added sugar
.3009	- - - Other
ex 21.06	Food preparations not elsewhere specified or included.
	- Other :
.9010	- - Non-alcoholic compounds (known as "concentrated extracts") with a basis of goods of heading 13.02, for the manufacture of beverages

Heading No.	Description of products
	-- Other preparations of a kind used for the manufacture of beverages :
.9031	--- Flavoured or coloured sugar syrups
.9039	--- Other
	-- Drops, pastilles and chewing gum, not containing sugar :
.9041	--- Drops and pastilles
	--- Chewing gum :
.9043	---- Chewing gum containing nicotine
.9044	---- Other
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.
ex 22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.
.1000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
	- Other :
.9010	-- Non-alcoholic wines
.9020	-- Non-alcoholic beer (beer with an alcoholic strength not exceeding 0.5% by volume)
	-- Other :
.9091	--- Milk substitutes based on cereals or soya
.9099	--- Other
22.03	Beer made from malt.
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol; spirits, liqueurs and other spirituous beverages.
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.
ex 23.09	Preparations of a kind used in animal feeding.
	- Dog or cat food, put up for retail sale :
	-- Containing meat or meat offal of land animals, in airtight containers :
.1011	--- Dog food
.1012	--- Cat food
	-- Other :
.1091	--- Dog food
.1092	--- Cat food
	- Other :
	-- Containing meat or meat offal of land animals, in airtight containers :
.9011	--- For pets
	-- Other :
	--- Fish fodder :
.9030	---- For ornamental fish
	--- Birds food :
.9050	---- For pets

Heading No.	Description of products
	- - - Other :
.9080	- - - - For pets
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.
ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
	- Industrial monocarboxylic fatty acids; acid oils from refining :
	- - Stearic acids :
ex .1190	- - - Other (only acid oils from refining)
	- - Oleic acid :
.1290	- - - Other
	- - Tally oil fatty acids :
.1390	- - - Other
	- - Other :
.1990	- - - Other
	- Industrial fatty alcohols :
.7090	- - Other

List 2 - Products qualifying for 100 per cent reduction

of the industrial element of the normally applicable customs duty when originating in an "ordinary" GSP-country

Heading No.	Description of products
17.04	Sugar confectionery (including white chocolate), not containing cocoa.
ex 18.06	Chocolate and other food preparations containing cocoa.
	Except cocoa powder, containing added sugar or other sweetening matter within commodity number 18.06.1000.
ex 19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04 not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
	Except malt extract within commodity number 19.01.9010.
ex 19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.
	Except stuffed pasta, by weight, more than 20% of meat or edible meat offals within commodity number 19.02.2010.
ex 19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products :
	- - Other :
.1091	- - - Pop Corn
	- - - Other :
.1092	- - - - For feed purpose
.1098	- - - - Other
	- Other :
.9090	- - Other
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.
	- Potatoes :
	- - Edible preparations composed of flour, meal or flakes based on potatoes :
.1010	- - - Containing not less than 75% by weight of potatoes
.1020	- - - Other
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
	- Potatoes :
	- - Edible preparations composed of flour, meal or flakes based on potatoes :
.2010	- - - Containing not less than 75% by weight of potatoes
.2020	- - - Other
ex 21.03	Sauces and preparations therefore ; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.

Heading No.	Description of products
	- Tomato ketchup and other tomato sauce :
	- - Other tomato sauce :
.2021	- - - Containing meat or edible meat offals
.2029	- - - Other
	- Other :
.9010	- - Mayonnaise and remoulades
	- - Other :
.9091	- - - Mango chutney, liquid
.9099	- - - Other
ex 21.04	Soups and broths and preparations therefore ; homogenised composite food preparations.
	- Soups and broths and preparations therefore :
	- - In airtight containers :
	- - - Meat broth :
.1011	- - - - Dried
.1019	- - - - Other
.1020	- - - Vegetable soup, whether or not precooked, containing neither meat nor meat extracts
.1030	- - - Fish soup (containing at least 25% by weight of fish)
.1040	- - - Other
	- - Other :
.1050	- - - Containing meat or meat extracts
.1060	- - - Fish soup (containing at least 25% by weight of fish)
.1090	- - - Other
21.05	Ice cream and other edible ice, whether or not containing cocoa.
ex 21.06	Food preparations not elsewhere specified or included.
	- Protein concentrates and textured protein substances :
.1001	- - For feed purpose
.1009	- - Other
	- Other :
.9020	- - Preparations based on juices of apples or blackcurrants, for the manufacture of beverages
	- - Other :
	- - - Cream substitutes :
.9051	- - - - Dried
.9052	- - - - Liquid
.9060	- - Emulsified fats and similar products containing more than 15% by weight of edible milk fats
.9090	- - Other
ex 22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.
	- Other :
.9030	- - Non-alcoholic beverages with a basis of milk or milk proteins

List 3 - Products qualifying for 15 per cent reduction

of the normally applicable customs duty when originating in an "ordinary" GSP-country

Heading No.	Description of products
04.09	Natural honey.
ex 06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.
	- Unrooted cuttings and slips :
	- - Cuttings, unrooted or <i>in vitro</i> , for horticultural purposes :
	- - - Other :
.1021	- - - - Begonia, all sorts, <i>Campanula isophylla</i> , <i>Euphorbia pulcherrima</i> , <i>Poinsettia pulcherrima</i> , <i>Fuchsia</i> , <i>Hibiscus</i> , <i>Kalanchoe</i> and <i>Petunia</i> -hanging (<i>Petunia hybrida</i> , <i>Petunia atkinsiana</i>)
.1022	- - - - Saintpaulia, <i>Scaevola</i> and <i>Streptocarpus</i>
.1023	- - - - <i>Dendranthema x grandiflora</i> and <i>Chrysanthemum x moriflorum</i> , from 1 April to 15 October
.1024	- - - - Pelargonium
.1029	- - - - Other
	- Rhododendrons and azaleas, grafted or not :
	- - Indoor azalea (<i>Azalea indica</i> , <i>Rhododendron simsii</i> , <i>Rhododendron indicum</i>) :
.3011	- - - In flower
	- - - Other :
.3012	- - - - From 15 November to 23 December
.3013	- - - - From 24 December to 14 November
	- Roses, grafted or not :
.4003	- - Rooted cuttings, not wrapped for retail sale
.4004	- - Bare-root roses, without any kind of culture media, not wrapped for retail sale
.4008	- - Other
	- Other :
	- - Other :
	- - - With balled roots or other culture media :
	- - - - Pot plants or bedding plants :
	- - - - - Other :
	- - - - - - Green pot plants from 1 May to 14 December :
.9061	- - - - - - <i>Condiaeum</i> , <i>Croton</i> , <i>Dieffenbachia</i> , <i>Epipremnum</i> , <i>Scindapsus aureum</i> , <i>Hedera</i> , <i>Nephrolepis</i> , <i>Peperomia obtusifolia</i> , <i>Peperomia rotundifolia</i> , <i>Schefflera</i> , <i>Soleirolia</i> and <i>Helxine</i> , also when imported as parts of mixed groups of plants
.9062	- - - - - - <i>Asplenium</i> , <i>Begonia x rex-cultorum</i> , <i>Chlorophytum</i> , <i>Euonymus japonicus</i> , <i>Fatsia japonica</i> , <i>Aralia sieboldii</i> , <i>Ficus elastica</i> , <i>Monstera</i> , <i>Philodendron scandens</i> , <i>Radermachera</i> , <i>Stereospermum</i> , <i>Syngonium</i> and <i>X-Fatshedera</i> ,also when imported as parts of mixed groups of plants
.9063	- - - - - - Other, also when imported as parts of mixed groups of plants
	- - - - - Pot plants or bedding plants, in flower :

Heading No.	Description of products
.9064	----- <i>Ageratum, Argyranthemum frutescens, Chrysanthemum frutescens, Begonia x hiemalis, Begonia elatior, Begonia x cheimantha, Begonia x semperflorens, Begonia x tuberhybrida, Bidens, Brachycome, Callistephus, Campanula isophylla, Cyclamen persicum, Dahlia, Chrysanthemums, all sorts (except Chrysanthemum maximum/</i>
	<i>Leucanthemum maximum, Dianthus, Euphorbia pulcherrima, Poinsettia pulcherrima, Fuchsia, Gerbera, Hibiscus, Hydrangea macrophylla, Impatiens, Kalanchoe blossfeldiana, Lobelia, Lobularia, Pelargonium (alla species), Petunia (all species), Primula vulgaris, Primula acualis, Saintpaulia, Scaevola, Senecio cineraria, Senecio bicolor, Tagetes, Tropaeolum, Verbena, Viola and Zinna, also when imported as part of mixed groups of plants</i>
.9065	----- <i>Achimenes, Aster novi-belgii, Calceolaria herbeohybrida, Capsicum annum, Catharanthus roseus, Vinca rosea, Dipladenia, Nematanthus, Hypocyrtia, Osteospermum, Schlumbergera, Senecio x hybridus, Cineraria, Sinningia speciosa, Gloxinia, Solanum and Streptocarpus, also when imported as part of mixed groups of plants</i>
.9066	----- Other, also when imported as part of mixed groups of plants
	----- Rooted cuttings and young plants :
.9067	----- <i>Begonia (all sorts), Campanula isophylla, Chrysanthemums, all sorts (except Chrysanthemum maximum/Leucanthemum maximum), Cyclamen, Euphorbia pulcherrima, Fuchsia, Hibiscus, Kalanchoe, Pelargonium, Petunia hybrida, Petunia atkinsiana, Saintpaulia, Scaevola, and Sinningia syn. Gloxinia</i>
.9068	----- Other
.9069	----- Other
	----- Other :
.9071	----- Grass in rolls or plates (lawn)
.9079	----- Other
ex 06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	- Fresh :
	-- Roses :
.1120	--- From 1 April to 31 October
	-- Chrysanthemums :
.1420	--- From 16 March to 14 December
	-- Other :
	--- Other :
.1992	---- <i>Tulipa</i> from 1 June to 30 April, also when imported as parts of mixed bouquets and similar
.1993	---- <i>Lilium</i> , also when imported as parts of mixed bouquets and similar
.1994	---- <i>Argyranthemum frutescens</i> and <i>Chrysanthemum frutescens</i> from 1 May to 31 October, also when imported as parts of mixed bouquets and similar
.1995	---- <i>Gypsophila</i> , also when imported as parts of mixed bouquets and similar
.1996	---- <i>Alstroemeria</i> , also when imported as parts of mixed bouquets and similar

Heading No.	Description of products
.1997	----- Freesia from 1 April to 30 November, Iris, <i>Limonium</i> , <i>Statice</i> , <i>Matthiola</i> , and <i>Narcissus</i> , also when imported as parts of mixed bouquets and similar
.1099	----- Other, except when presented as parts of mixed bouquets of subheading 06.03.1910
07.01	Potatoes, fresh or chilled.
ex 07.02	Tomatoes, fresh or chilled.
	Except tomatoes from 1 November to 9 May within commodity number 07.02.0011.
ex 07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
	- Onions and shallots :
	- - Onions :
	--- From 1 September to 30 June :
.1012	----- Red onion
.1019	----- Other
	--- From 1 July to 31 August :
.1022	----- Red onion
.1029	----- Other
	- Leeks and other alliaceous vegetables :
.9001	- - Leeks
ex 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	- Cauliflowers and headed broccoli :
	- - Cauliflowers :
.1011	--- From 1 June to 31 July
.1021	--- From 1 August to 14 October
.1031	--- From 15 October to 30 November
	- Brussels sprouts :
.2010	- - From 21 September to 31 May
.2020	- - From 1 June to 20 September
	- Other :
	- - White cabbage :
.9013	--- From 1 October to 31 May
.9020	--- From 1 June to 31 July
.9030	--- From 1 August to 30 September
	- - Red cabbage :
.9040	--- From 1 October to 31 July
.9050	--- From 1 August to 30 September
	- - Other :
.9093	--- Savoy cabbage from 1 December to 30 June
.9094	--- Savoy cabbage from 1 July to 30 November
.9095	--- Curly kale from 1 December to 31 July
.9096	--- Curly kale from 1 August to 30 November
.9099	--- Other

Heading No.	Description of products
ex 07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
	- Lettuce :
	-- Cabbage lettuce (head lettuce) :
	--- Iceberg lettuce :
	---- From 1 March to 31 May :
.1112	----- Whole
.1119	----- Other
	---- From 1 June to 30 November :
.1122	----- Whole
.1129	----- Other
	--- Other :
	---- From 1 March to 31 May :
.1141	----- Whole
.1149	----- Other
	---- From 1 June to 30 September :
.1151	----- Whole
.1159	----- Other
	---- From 1 October to 30 November :
.1161	----- Whole
.1169	----- Other
	-- Other :
	--- From 1 April to 30 November :
.1911	---- Whole
.1919	---- Other
	--- From 1 December to 31 March :
.1991	---- Whole
.1999	---- Other
	- Chicory :
	-- Other :
	--- From 1 April to 30 November :
.2911	---- Endive
.2919	---- Other
.2990	--- From 1 December to 31 March
ex 07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
	- Carrots and turnips :
.1011	-- Carrots from 1 May to 31 August
.1021	-- Carrots from 1 September to 30 April
.1030	-- Turnips
	- Other :
.9010	-- Celeriac
.9040	-- Salad beetroot

Heading No.	Description of products
ex 07.07	Cucumbers and gherkins, fresh or chilled.
	Except cucumbers from 1 December to 9 March within commodity number 07.07.0030.
ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
.1000	- Potatoes
	- Leguminous vegetables, shelled or unshelled :
ex .2100	- - Peas (<i>Pisum sativum</i>) (except peas of a diameter not exceeding 7.5 mm (cf. List 1)
	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :
ex .2201	- - - Green beans, asparagus beans, wax beans and string beans (except asparagus beans (Hericot verts) (cf. List 1))
.2209	- - - Other
	- Other vegetables :
.8020	- - Cauliflower
.8050	- - Onions
.8060	- - Celery
	- - Other :
.8091	- - - Carrots
.8094	- - - Headed broccoli
.9000	- Mixtures of vegetables
ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
.4000	- Cucumbers and gherkins
	- Other vegetables; mixtures of vegetables :
.9090	- - Other vegetables; mixtures of vegetables
ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	- Other vegetables; mixtures of vegetables :
	- - Potatoes :
.9011	- - - Whether or not cut or sliced but not further prepared
ex 08.08	Apples, pears and quinces, fresh.
	- Apples :
.1011	- - From 1 May to 30 November
	- Pears and quinces :
	- - Pears :
.2021	- - - From 11 August to 30 November
ex 08.10	Other fruit, fresh.
	- Strawberries :
	- - From 9 June to 31 October :
.1023	- - - From 9 June to 30 June
.1024	- - - From 1 July to 9 September
.1025	- - - From 10 September to 31 October
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening

Heading No.	Description of products
	matter.
	- Strawberries :
.1001	- - Containing added sugar or other sweetening matter
.1009	- - Other
	- Raspberries, black, white and red currants :
ex .2001	- - Containing added sugar or other sweetening matter (cf. List 1)
	- - Other :
.2005	- - - Raspberries
.2006	- - - Black currants
.2008	- - - Other (cf. List 1)
ex 08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	- Other :
.9030	- - Strawberries
ex .9090	- - Other (raspberries, black, white and red currants (cf. List 1))
ex 12.09	Seeds, fruit and spores, of a kind used for sowing.
.1000	- Sugar beet seed
	- Seeds of forage plants :
.2100	- - Lucerne (alfalfa) seed
	- - Clover (<i>Trifolium spp.</i>) seed :
.2201	- - - Red clover seed
.2209	- - - Other
.2300	- - Fescue seed
.2400	- - Kentucky blue grass (<i>Poa pratensis L.</i>) seed
.2500	- - Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed
	- - Other :
.2910	- - - Bent grass (agrostis) seed
.2920	- - - Orchard grass or "Cocks' foot", meadow grass and fox-tail grass seed
	- - - Beet seeds, other than sugar beet seed :
.2931	- - - - Seeds of turnips and swedes
.2932	- - - - Mangolds seed
.2939	- - - - Other
.2990	- - - Other
ex 19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.
	- Stuffed pasta, whether or not cooked or otherwise prepared :
.2010	- - Stuffed with, by weight, more than 20 per cent of meat or edible meat offals
ex 19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, grains and meal), pre-cooked or otherwise prepared, not

Heading No.	Description of products
	elsewhere specified or included.
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals :
.2010	- - Preparations of the "Müsli" type based on unroasted cereal flakes
.2090	- - Other
ex 20.01	Vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid.
	- Cucumbers and gherkins :
.1001	- - In airtight containers
.1009	- - Other
	- Other :
	- - Vegetables :
	- - - Other :
.9061	- - - - Sweet peppers (<i>Capsicum annuum var. annuum</i>)
.9069	- - - - Other
	- - Other:
.9099	- - - Other
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.
	- Potatoes :
.1090	- - Other
	- Other vegetables and mixtures of vegetables :
	- - Other :
.9099	- - - Other, including mixtures of vegetables
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
.1000	- Homogenised vegetables
	- Potatoes :
	- - Other :
.2091	- - - Semi-manufactures for production of snacks
.2099	- - - Other
	- Peas (<i>Pisum sativum</i>) :
	- - Of dried :
ex .4002	- - - For feed purpose (except peas with a diameter not exceeding 7.5 mm)
ex .4003	- - - Other (except peas with a diameter not exceeding 7.5 mm (cf. List 1))
ex .4009	- - Other (except peas with a diameter not exceeding 7.5 mm (cf. List 1))
	- Beans (<i>Vigna spp., Phaseolus spp.</i>) :
.5100	- - Beans, shelled
	- - Other :
ex .5901	- - - Green beans, asparagus beans, wax beans and string beans (cf. List 1)
.5909	- - - Other
	- Other vegetables and mixtures of vegetables :

Heading No.	Description of products
.9100	-- Bamboo shoots
	-- Other :
ex .9909	- Other, including mixtures of vegetables (cf. List 1)
ex 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes obtained by cooking, whether or not containing added sugar or other sweetening matter.
	- Homogenised preparations :
.1001	-- Containing added sugar or sweetening matter
	-- Other :
.1007	--- Containing strawberries, blackcurrants, raspberries or mixtures thereof
.1008	--- Other
	- Other :
	-- Other :
	--- Containing added sugar or sweetening matter :
.9902	---- Of apricots, mangos, kiwis, peaches or mixtures thereof
.9904	---- Containing cowberries, bilberries, other fruit of the genus <i>Vaccinium</i> , cloudberry or mixtures thereof
.9905	---- Other
	---- Other :
.9906	---- Containing strawberries, blackcurrants, raspberries or mixtures thereof
.9907	---- Of apricots, mangos, kiwis, peaches or mixtures thereof
.9909	---- Other
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
.8000	- Strawberries
	- Other, including mixtures other than those of subheading 2008.1900 :
	-- Mixtures :
.9201	--- Entirely containing fruits of heading 08.03 - 08.10
.9209	--- Other mixtures
	-- Other :
.9909	--- Other
ex 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
.	- Apple juice :
.7100	-- Of a Brix value not exceeding 20
.7900	-- Other
	- Juice of any other single fruit or vegetable :
	-- Black currant juice :
.8010	--- Containing added sugar or other sweetening matter
.8020	--- Other
	-- Other :
.8091	--- Raspberry juice

Heading No.	Description of products
.8099	- - - Other (red and white currants (cf. List 1))
	- Mixtures of juices :
.9009	- - Other mixtures
ex 21.04	Soups and broths and preparations therefor; homogenised composite food preparations.
	- Homogenised composite food preparations :
.2001	- - For infant use
.2009	- - Other

List 4 - Products qualifying for 10 per cent reduction
of the normally applicable customs duty when originating in an "ordinary" GSP-
country

Heading No.	Description of products
02.01	Meat of bovine animals, fresh or chilled.
02.02	Meat of bovine animals, frozen.
02.03	Meat of swine, fresh, chilled or frozen.
02.04	Meat of sheep or goats, fresh, chilled or frozen.
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.
ex 02.08	Other meat and edible meat offal, fresh, chilled or frozen.
	Except frogs' legs within commodity number 02.08.9060.
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.
ex 05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.
	- Other :
.9010	- - For feed purpose
ex 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
	- Other :
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :
	- - - For feed purpose :
.9111	- - - - Waste fish (industrial fish)
.9112	- - - - Fish heads and tails, dried, whether or not cut
.9113	- - - - Other fish waste
.9119	- - - - Other
	- - Other :
	- - - Blood powder, unfit for human consumption :
.9911	- - - - For feed purpose
	- - - Meat and blood :
.9930	- - - - For feed purpose
	- - - Other :
.9980	- - - - For feed purpose
ex 07.09	Other vegetables, fresh or chilled.

Heading No.	Description of products
	- Other:
	- - Sweet corn :
.9041	- - - For feed purpose
ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	- Sweet corn :
.4010	- - For feed purpose
ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	- Other vegetables; mixtures of vegetables :
	- - Sweet corn :
.9011	- - - For feed purpose
ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	- Other vegetables; mixtures of vegetables :
	- - Sweet corn :
.9031	- - - For feed purpose
ex 07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
	- Peas (<i>Pisum sativum</i>) :
.1001	- - For feed purpose
.1009	- - Other
	- Chickpeas (garbanzos) :
.2010	- - For feed purpose
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :
.3100	- - Beans of the species <i>Vigna mungo</i> (L.) Heeper or <i>Vigna radiata</i> (L.) Wilczek
.3200	- - Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)
.3300	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
.3900	- - Other
	- Lentils :
.4010	- - For feed purpose
	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> and <i>Vicia faba var. minor</i>) :
.5010	- - For feed purpose
.9000	- Other
ex 07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
	- Manioc (cassava) :
.1010	- - For feed purpose
	- Sweet potatoes :
.2010	- - For feed purpose
.9000	- Other
ex 08.05	Citrus fruit, fresh or dried.
	- Oranges :

Heading No.	Description of products
.1010	- - For feed purpose
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :
.2010	- - For feed purpose
	- Grapefruit, including pomelos :
.4010	- - For feed purpose
	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :
.5010	- - For feed purpose
	- Other :
.9010	- - For feed purpose
10.01	Wheat and meslin.
10.02	Rye.
10.03	Barley.
10.04	Oats.
ex 10.05	Maize (corn).
	- Other :
.9010	- - For feed purpose
ex 10.06	Rice.
	- Rice in the husk (paddy or rough) :
.1010	- - For feed purpose
	- Husked (brown) rice :
.2010	- - For feed purpose
	- Semi-milled or wholly milled rice, whether or not polished or glazed :
.3020	- - For feed purpose
	- Broken rice :
.4020	- - For feed purpose
ex 10.07	Grain sorghum.
.0010	- For feed purpose
ex 10.08	Buckwheat, millet and canary seed; other cereals.
	- Buckwheat :
.1010	- - For feed purpose
	- Millet :
.2010	- - For feed purpose
	- Canary seed :
.3010	- - For feed purpose
.9000	- Other cereals
11.01	Wheat or meslin flour.
ex 11.02	Cereal flours other than of wheat or meslin.
.1000	- Rye flour
	- Maize (corn) flour :
.2010	- - For feed purpose
	- Other :

Heading No.	Description of products
	- - Buckwheat or rice flour :
.9001	- - - For feed purpose
.9009	- - Other
ex 11.03	Cereal groats, meal and pellets.
	- Groats and meal :
.1100	- - Of wheat
	- - Of maize (corn) :
.1310	- - - For feed purpose
	- - Other cereals :
	- - - Of rice :
.1910	- - - - For feed purpose
.1920	- - - - Other
.1990	- - - Of other cereals
.2000	- Pellets
ex 11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.
	- Rolled or flaked grains :
.1200	- - Of oats
.1900	- - Of other cereals
	- Other worked grains (for example, hulled, pearled, sliced or kibbled) :
.2200	- - Of oats
	- - Of maize (corn) :
.2310	- - - For feed purpose
	- - Of other cereals :
	- - - Of buckwheat :
.2901	- - - - For feed purpose
	- - - Of millet :
.2903	- - - - For feed purpose
.2909	- - - Other
.3000	- Germ of cereals, whole, rolled, flaked or ground
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.
ex 11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.
	- Of the dried leguminous vegetables of heading 07.13 :
.1010	- - For feed purpose
.2000	- Of sago or of roots or tubers of heading 07.14
	- Of the products of Chapter 8 :
.3010	- - For feed purpose
ex 11.07	Malt, whether or not roasted.
	- Not roasted :
.1010	- - For feed purpose
	- Roasted :

Heading No.	Description of products
.2010	-- For feed purpose
ex 11.08	Starches; inulin.
	- Starches :
	-- Wheat starch :
.1110	--- Containing potato starch
	--- Other :
.1180	---- For feed purpose
.1190	---- Other
	-- Maize (corn) starch :
.1210	--- Containing potato starch
	--- Other :
.1280	---- For feed purpose
.1300	-- Potato starch
	-- Manioc (cassava) starch :
.1410	--- Containing potato starch
	--- Other :
.1480	---- For feed purpose
	-- Other starches :
.1910	--- Laundry starch
	--- Other :
.1920	---- Containing potato starch
	---- Other :
.1980	----- For feed purpose
.1990	----- Other
	- Inulin :
.2010	-- For feed purpose
ex 11.09	Wheat gluten, whether or not dried.
.0010	- For feed purpose
ex 12.01	Soya beans, whether or not broken.
.0010	- For feed purpose
ex 12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.
	- In shell :
.1010	-- For feed purpose
	- Shelled, whether or not broken :
.2010	-- For feed purpose
ex 12.03	Copra.
.0010	- For feed purpose
ex 12.04	Linseed, whether or not broken.
.0010	- For feed purpose
ex 12.05	Rape or colza seeds, whether or not broken.
	- Low erucic acid rape or colza seeds :

Heading No.	Description of products
.1010	- For feed purpose
	- Other :
.9010	- - For feed purpose
ex 12.06	Sunflower seeds, whether or not broken.
.0010	- For feed purpose
ex 12.07	Other oil seeds and oleaginous fruits, whether or not broken.
	- Cotton seeds :
.2010	- - For feed purpose
	- Sesamum seeds :
.4010	- - For feed purpose
	- Mustard seeds :
.5010	- - For feed purpose
	- Other :
	- - Poppy seeds :
.9110	- - - For feed purpose
	- - Other :
.9910	- - - For feed purpose
ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.
	- Of soya beans :
.1010	- - For feed purpose
	- Other :
.9010	- - For feed purpose
ex 12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> of a kind primarily used for human consumption, not elsewhere specified or included.
	- Seaweeds and other algae :
.2010	- - For feed purpose
	- Other :
	- - Sugar beet :
.9110	- - - For feed purpose
	- - Other :
.9910	- - Sugar cane, locust beans or locust bean seeds, for feed purpose
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.
ex 15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.
.0011	- For feed purpose
ex 15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.
	- Fish-liver oils and their fractions :
.1011	- - For feed purpose, including veterinary oil

Heading No.	Description of products
	- Fats and oils and their fractions, of fish, other than liver oils :
.2011	- - For feed purpose
	- Fats and oils and their fractions, of marine mammals :
.3011	- - For feed purpose
ex 15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.
.0011	- For feed purpose
ex 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil, whether or not degummed :
.1010	- - For feed purpose
	- Other :
.9010	- - For feed purpose
ex 15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil :
.1010	- - For feed purpose
	- Other :
.9010	- - For feed purpose
ex 15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.
	- Virgin :
.1010	- - For feed purpose
	- Other :
.9010	- - For feed purpose
ex 15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.
.0010	- For feed purpose
ex 15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil :
.1010	- - For feed purpose
	- Other :
.9011	- - For feed purpose
ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof :
	- - Crude oil :
.1110	- - - For feed purpose
	- - Other :
.1910	- - - For feed purpose
	- Cotton-seed oil and its fractions :
	- - Crude oil, whether or not gossypol has been removed :
.2110	- - - For feed purpose
	- - Other :

Heading No.	Description of products
.2911	- - - For feed purpose
ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
	- Coconut (copra) oil and its fractions :
	- - Crude oil :
.1110	- - - For feed purpose
	- - Other :
.1911	- - - For feed purpose
	- Palm kernel or babassu oil and fractions thereof :
	- - Crude oil :
.2110	- - - For feed purpose
	- - Other :
.2911	- - - For feed purpose
ex 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Low erucic acid rape or colza oil and its fractions :
	- - Crude oil :
.1110	- - - For feed purpose
	- - Other :
.1910	- - - For feed purpose
	- Other :
	- - Crude oil :
.9110	- - - For feed purpose
	- - Other :
.9910	- - - For feed purpose
ex 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.
	- Linseed oil and its fractions :
	- - Crude oil :
.1110	- - - For feed purpose
	- - Other :
.1910	- - - For feed purpose
	- Maize (corn) oil and its fractions :
	- - Crude oil :
.2110	- - - For feed purpose
	- - Other :
.2910	- - - For feed purpose
	- Castor oil and its fractions :
.3010	- - For feed purpose
	- Sesame oil and its fractions :
.5011	- - For feed purpose
	- Other :
.9011	- - For feed purpose

Heading No.	Description of products
ex 15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
	- Animal fats and oils and their fractions :
.1011	- - For feed purpose
	- Vegetable fats and oils and their fractions :
.2011	- - For feed purpose
ex 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.
	- Margarine, excluding liquid margarine :
.1010	- - For feed purpose
	- Other :
.9011	- - For feed purpose
ex 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
.0011	- For feed purpose
ex 15.20	Glycerol, crude; glycerol waters and glycerol lyes.
.0010	- For feed purpose
ex 15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
.0011	- For feed purpose
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.
16.02	Other prepared or preserved meat, meat offal or blood.
ex 16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.
	- Other :
	- - Other :
.0099	- - - Other
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
	- Raw sugar not containing added flavouring or colouring matter :
	- - Cane sugar :
.1110	- - - For feed purpose
	- - Beet sugar :
.1210	- - - For feed purpose
	- Other :
	- - Containing added flavouring or colouring matter :
.9110	- - - For feed purpose
	- - Other :
.9910	- - - For feed purpose
ex 17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.

Heading No.	Description of products
	- Lactose and lactose syrup :
	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter :
.1110	- - - For feed purpose
	- - Other :
.1910	- - - For feed purpose
	- Maple sugar and maple syrup :
.2010	- - For feed purpose
.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose
.4000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar
	- Chemically pure fructose :
.5010	- - For feed purpose
	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar :
.6010	- - For feed purpose
	- Other, including invert sugar and other sugar and sugar blends containing in the dry state 50% by weight of fructose :
	- - For feed purpose :
.9011	- - - Artificial honey
	- - - Other :
.9022	- - - - Chemically pure maltose
.9029	- - - - Other
ex 17.03	Molasses resulting from the extraction or refining of sugar.
	- Cane molasses :
.1010	- - For feed purpose
	- Other :
.9010	- - For feed purpose
ex 19.01	Malt extract; food preparations of flour, grouts, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
	- Other :
.9010	- - Malt extract
ex 19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.
	- Other :
	- - Pre-cooked rice not containing any added ingredients :
.9010	- - - For feed purpose
ex 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Other :

Heading No.	Description of products
	-- Vegetables :
	--- Sweet corn (<i>Zea mays var. saccharata</i>) :
.9031	---- For feed purpose
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.
	- Other vegetables and mixtures of vegetables :
	-- Sweet corn (<i>Zea mays var. saccharata</i>) :
.9011	--- For feed purpose
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
	- Sweet corn (<i>Zea mays var. saccharata</i>) :
.8010	-- For feed purpose
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
	- Nuts, ground-nuts and other seeds, whether or not mixed together :
	-- Ground-nuts :
	--- Other :
.1180	---- For feed purpose
.1900	-- Other, including mixtures
	- Citrus fruit :
.3010	-- For feed purpose
	- Other, including mixtures other than those of subheading 20.08.1900 :
	-- Palm hearts :
.9110	--- For feed purpose
ex 21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.
	- Inactive yeasts; other single-cell micro-organisms, dead :
.2010	-- Yeasts for feed purpose
.2031	-- Other single-cell micro-organisms, dead, for feed purpose
ex 23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.
.1000	- Flours, meals and pellets, of meat or meat offal; greaves
	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates :
.2010	-- For feed purpose
ex 23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.
	- Of maize (corn) :
.1010	-- For feed purpose
.3000	- Of wheat
	- Of other cereals :
.4090	- Other
	- Of leguminous plants :
.5010	-- For feed purpose

Heading No.	Description of products
ex 23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.
	- Residues of starch manufacture and similar residues :
	-- For feed purpose :
.1011	--- Of maize (corn)
.1012	--- Of potatoes
.1019	--- Other
	- Beet-pulp, bagasse and other waste of sugar manufacture :
.2010	-- For feed purpose
	- Brewing or distilling dregs and waste :
.3010	-- For feed purpose
ex 23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.
.0010	- For feed purpose
ex 23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
.0010	- For feed purpose
ex 23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
	- Of cotton seeds :
.1010	-- For feed purpose
	- Of linseed :
.2010	-- For feed purpose
	- Of sunflower seeds :
.3010	-- For feed purpose
	- Of rape or colza seeds :
	-- Of low erucic acid rape or colca seeds :
.4110	--- For feed purpose
	-- Other :
.4910	--- For feed purpose
	- Of coconut or copra :
.5010	-- For feed purpose
	- Of palm nuts or kernels :
.6010	-- For feed purpose
	- Other :
.9010	-- For feed purpose
ex 23.07	Wine lees; argol.
.0010	- For feed purpose
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.
ex 23.09	Preparations of a kind used in animal feeding.
	- Other :

Heading No.	Description of products
	-- Containing meat or meat offal of land animals, in airtight containers :
.9020	--- For other animals
	-- Other :
	--- Fish fodder :
.9040	---- For other fish
	--- Birds food :
.9060	---- For other birds
	--- Other :
	---- For other animals :
.9093	----- Containing milk and/or natural milk constituents
.9099	----- Other
ex 29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	- Other polyhydric alcohols :
.4500	-- Glycerol
ex. 35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.
	- Egg albumin :
	-- Dried :
.1101	--- Unfit for human consumption
.1109	--- Other
	-- Other :
.1901	--- Unfit for human consumption
.1909	--- Other
	- Other :
	-- Other albumins :
	--- Unfit for human consumption :
.9011	---- For feed purpose
	--- Other :
.9040	---- For feed purpose
	-- Albuminates and other albumin derivatives :
.9060	--- For feed purpose
ex 38.23	Industrial monocarboxylic fatty acids ; acid oils from refining; industrial fatty alcohols.
	- Industrial monocarboxylic fatty acids; acid oils from refining :
	-- Stearic acids :
.1110	--- For feed purpose
	-- Oleic acid :
.1210	--- For feed purpose
	-- Tally oil fatty acids :
.1310	--- For feed purpose
	-- Other :

Heading No.	Description of products
.1910	- - - For feed purpose
	- Industrial fatty alcohols :
.7010	- - For feed purpose

List 4 b - Products qualifying for 30 per cent reduction

of the normally applicable customs duty, within given WTO quotas, when originating in an "ordinary" GSP-country

From 1 January 2008 the goods mentioned in this list will qualify for a 30 per cent reduction of the normally applicable customs duty, provided that the importer owns the quota rights for the relevant goods.

Heading No.	Description of products
02.02	Meat of bovine animals, frozen.
ex. 02.03	Meat of swine, fresh, chilled or frozen.
	- Frozen :
	- - Carcasses and half-carcasses :
.2110	- - - Of domestic swine
ex. 02.04	Meat of sheep or goats, fresh, chilled or frozen.
.1000	- Carcasses and half-carcasses of lamb, fresh or chilled
	- Other meat of sheep, fresh or chilled :
.2100	- - Carcasses and half carcasses
.2200	- - Other cuts with bone in
.3000	- Carcasses and half-carcasses of lamb, frozen
	- Other meat of sheep, frozen :
.4100	- - Carcasses and half carcasses
.4200	- - Other cuts with bone in
.4300	- - Boneless
.5000	- Meat of goats
ex. 02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.
	- Of fowls of the species <i>Gallus domesticus</i> :
.1200	-- Not cut in pieces, frozen
	- Of turkeys :
.2500	-- Not cut in pieces, frozen
	- Of ducks, geese or guinea fowls :
.3300	-- Not cut in pieces, frozen
ex. 04.05	Butter and other fats and oils derived from milk; dairy spreads.
.1000	- Butter
ex. 04.07	Birds' eggs, in shell, fresh, preserved or cooked.
	- Hens' eggs :
.0019	-- Other
ex. 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	- Other :
	-- White cabbage :
.9013	--- From 1 October to 31 May
.9020	--- From 1 June to 31 July
	-- Red cabbage :

Heading No.	Description of products
.9040	--- From 1 October to 31 July

List 5 - Products qualifying for 50 per cent reduction
of the normally applicable customs duty when originating in an "ordinary" GSP-
country

Heading No.	Description of products
ex 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil, whether or not degummed :
.1090	- - Other
	- Other :
.9090	- - Other
ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof :
	- - Other :
.1990	- - - Other
	- Cotton-seed oil and its fractions :
	- - Other :
	- - - Other :
.2920	- - - - Solid fractions
.2999	- - - - Other
ex 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Other :
	- - Other :
.9990	- - - Other
ex 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.
	- Linseed oil and its fractions :
	- - Other :
.1990	- - - Other
	- Maize (corn) oil and its fractions :
	- - Other :
.2990	- - - Other
	- Sesame oil and its fractions :
	- - Other :

Heading No.	Description of products
.5099	- - - Other
ex 15.17	Margarine, edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.
	- Margarine, excluding liquid margarine :
	- - Other :
	- - - Animal :
.1021	- - - - Containing more than 10% but not more than 15% by weight of milk fats
.1029	- - - - Other
	- - - Vegetable :
.1031	- - - - Containing more than 10% but not more than 15% by weight of milk fats
.1039	- - - - Other
	- Other :
	- - Other :
.9021	- - - Edible liquid mixture of vegetable oils
	- - - Liquid margarine :
.9032	- - - - Containing more than 10% but not more than 15% by weight of milk fats
.9039	- - - - Other
	- - - Edible liquid mixtures of animal and vegetable oils consisting essentially of vegetable oils :
.9041	- - - - Containing more than 10% but not more than 15% by weight of milk fats
.9049	- - - - Other
	- - - Other :
.9091	- - - - Containing more than 10% but not more than 15% by weight of milk fats
.9098	- - - - Other
ex 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
	- Other :
.0099	- - Other

List 7 - List of exceptions

List of industrial products excluded from GSP preferential tariff treatment upon importation into Norway when originating in an "ordinary" GSP-country

(the products are duty-free when originating in an "least developed" GSP-country)

Note: Industrial products classified within chapters 25 - 97 of the HS-system originating in an "ordinary" GSP-country, are duty-free upon importation into Norway, with the exception of products covered by the following "exclusion-list" (List 7)

Products within heading ex 29.05 and ex 38.23 covered by List 1, List 4 and List 4 b are considered to be agricultural products

Heading no.	Description of products
61.09	T-shirts, singlets and other vests, knitted or crocheted.
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.
61.11	Babies' garments and clothing accessories, knitted or crocheted.
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.
63.01	Blankets and travelling rugs.
ex 63.02	Bed linen, table linen, toilet linen and kitchen linen.
.1000	- Bed linen, knitted or crocheted
	- Other bed linen, printed :
.2100	-- Of cotton
	-- Of man-made fibres :
.2210	--- Of nonwovens
.2290	--- Other
.2900	-- Of other textile materials
	- Other bed linen :
.3100	-- Of cotton
	-- Of man-made fibres :
.3210	--- Of nonwovens
.3290	--- Other
.3900	-- Of other textile materials
.4000	- Table linen, knitted or crocheted

Heading no.	Description of products
	- Other table linen :
.5100	-- Of cotton
	-- Of man-made fibres :
.5310	--- Of nonwovens
.5390	--- Other
.5900	-- Of other textile materials
	- Other :
.9100	-- Of cotton
	-- Of man-made fibres :
.9310	--- Of nonwovens
.9390	--- Other
.9900	-- Of other textile materials

Appendix I – special conditions for products originating in Botswana, Namibia and Swaziland

Botswana, Namibia and Swaziland are not covered by the UN List of Least developed Countries.

According to the Norwegian GSP-system, products originating in Namibia, Botswana and Swaziland are partially treated as products originating in Least Developed Countries (LDCs) and special terms are established for such products.

These terms are as follows:

1. Agricultural products - HS chapters 1 - 24 and HS headings ex 29.05, ex 35.02 and ex 38.23 :

All GSP-products originating in Botswana, Namibia and Swaziland are duty-free, with the exception of products covered by the special list below.

GSP-products originating in Botswana, Namibia and Swaziland covered by the list below are entitled to 30% reduction of the normally applied (ordinary) customs duty for the product concerned.

For meat of bovine animals, there are special conditions; see item 3 below.

2. Industrial products - HS chapters 25 - 97 (except HS headings ex 29.05, ex 35.02 and ex 38.23) :

All GSP-industrial products of HS chapters 25 to 97 originating in Botswana, Namibia and Swaziland are duty-free, except for products of HS heading ex 29.05, ex 35.02 and ex 38.23 mentioned above and which are covered by the list below.

3. Importation of meat of bovine animals originating in Botswana, Namibia and Swaziland. Importation of meat of bovine animals (code numbers 02.01.3001, 02.01.3009, 02.02.3001 and 02.02.3009 in the Norwegian Customs Tariff) are duty-free when originating in Botswana, Namibia and Swaziland. However, the safeguard mechanism related to the GSP scheme will be invoked if annual imports of these products exceed 2 700 000 kilos of fresh, chilled and frozen boneless meat. Imports exceeding the quantity mentioned for the products concerned will be subject to the rate of duty applicable for imports from ordinary GSP-countries.

Automatic allocation of the duty-free quantity will take place at customs clearance.

List of products qualifying for 30 percent reduction

of the normally applicable customs duty when originating in Botswana, Namibia and Swaziland

Heading No.	Description of products
ex 04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.
.1000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :
.2100	-- Not containing added sugar or other sweetening matter
.2900	-- Other
ex 04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.
ex 04.05	Butter and other fats and oils derived from milk; dairy spreads.
.1000	- Butter
.9000	- Other
ex 05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.
	- Other :
.9010	-- For feed purpose
ex 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
	- Other :
	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:
	--- For feed purpose :
.9111	---- Waste fish (industrial fish)
.9112	---- Fish heads and tails, dried, whether or not cut
.9113	---- Other fish waste
.9119	---- Other
	-- Other :
	--- Blood powder, unfit for human consumption :
.9911	---- For feed purpose
	--- Meat and blood :
.9930	---- For feed purpose
	--- Other :
.9980	---- For feed purpose
ex 07.09	Other vegetables, fresh or chilled.
	- Other :

Heading No.	Description of products
	- - Sweet corn :
.9041	- - - For feed purpose
ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	- Sweet corn :
.4010	- - For feed purpose
ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	- Other vegetables; mixtures of vegetables :
	- - Sweet corn :
.9011	- - - For feed purpose
ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	- Other vegetables; mixtures of vegetables :
	- - Sweet corn :
.9031	- - - For feed purpose
ex 07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
	- Peas (<i>Pisum sativum</i>) :
.1001	- - For feed purpose
.1009	- - Other
	- Chickpeas (garbanzos) :
.2010	- - For feed purpose
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :
.3100	- - Beans of the species <i>Vigna mungo</i> (L.) Heeper or <i>Vigna radiata</i> (L.) Wilczek
.3200	- - Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)
.3300	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
.3900	- - Other
	- Lentils :
.4010	- - For feed purpose
	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> and <i>Vicia faba var. minor</i>) :
.5010	- - For feed purpose
.9000	- Other
ex 07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
	- Manioc (cassava) :
.1010	- - For feed purpose
	- Sweet potatoes :
.2010	- - For feed purpose
.9000	- Other
ex 08.05	Citrus fruit, fresh or dried.

Heading No.	Description of products
	- Oranges :
.1010	- - For feed purpose
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :
.2010	- - For feed purpose
	- Grapefruit :
.4010	- - For feed purpose
	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :
.5010	- - for feed purpose
	- Other:
.9010	- - For feed purpose
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.
10.01	Wheat and meslin.
10.02	Rye.
10.03	Barley.
10.04	Oats.
ex 10.05	Maize (corn).
	- Other :
.9010	- - For feed purpose
ex 10.06	Rice.
	- Rice in the husk (paddy or rough) :
.1010	- - For feed purpose
	- Husked (brown) rice :
.2010	- - For feed purpose
	- Semi-milled or wholly milled rice, whether or not polished or glazed :
.3020	- - For feed purpose
	- Broken rice :
.4020	- - For feed purpose
ex 10.07	Grain sorghum.
.0010	- For feed purpose
ex 10.08	Buckwheat, millet and canary seed; other cereals.
	- Buckwheat :
.1010	- - For feed purpose
	- Millet :
.2010	- - For feed purpose
	- Canary seed :
.3010	- - For feed purpose
.9000	- Other cereals

Heading No.	Description of products
11.01	Wheat or meslin flour.
ex 11.02	Cereal flours other than of wheat or meslin.
.1000	- Rye flour
	- Maize (corn) flour :
.2010	- - For feed purpose
	- Other :
	- - Buckwheat or rice flour :
.9001	- - - For feed purpose
.9009	- - Other
ex 11.03	Cereal groats, meal and pellets.
	- Groats and meal :
.1100	- - Of wheat
	- - Of maize (corn) :
.1310	- - - For feed purpose
	- - Of other cereals :
	- - - Of rice
.1910	- - - - For feed purpose
.1990	- - - Of other cereals
.2000	- Pellets
ex 11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.
	- Rolled or flaked grains :
.1200	- - Of oats
.1900	- - Of other cereals
	- Other worked grains (for example, hulled pearled, sliced or kibbled) :
.2200	- - Of oats
	- - Of maize (corn) :
.2310	- - - For feed purpose
	- - Of other cereals :
	- - - Of buckwheat :
.2901	- - - - For feed purpose
	- - - Of millet :
.2903	- - - - For feed purpose
.2909	- - - Other
.3000	- Germ of cereals, whole, rolled, flaked or ground
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.
ex 11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.
	- Of the dried leguminous vegetables of heading 07.13 :

Heading No.	Description of products
.1010	- - For feed purpose
.2000	- Of sago or of roots or tubers of heading 07.14
	- Of the products of Chapter 8 :
.3010	- - For feed purpose
ex 11.07	Malt, whether or not roasted.
	- Not roasted :
.1010	- - For feed purpose
	- Roasted :
.2010	- - For feed purpose
ex 11.08	Starches; inulin.
	- Starches :
	- - Wheat starch :
.1110	- - - Containing potato starch
	- - - Other :
.1180	- - - - For feed purpose
.1190	- - - - Other
	- - Maize (corn) starch :
.1210	- - - Containing potato starch
	- - - Other :
.1280	- - - - For feed purpose
.1300	- - Potato starch
	- - Manioc (cassava) starch :
.1410	- - - Containing potato starch
	- - - Other :
.1480	- - - - For feed purpose
	- - Other starches :
.1910	- - - Laundry starch
	- - - Other :
.1920	- - - Containing potato starch
	- - - Other :
.1980	- - - - For feed purpose
.1990	- - - - Other
	- Inulin :
.2010	- - For feed purpose
ex 11.09	Wheat gluten, whether or not dried.
.0010	- For feed purpose
ex 12.01	Soya beans, whether or not broken.
.0010	- For feed purpose
ex 12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.

Heading No.	Description of products
	- In shell :
.1010	- - For feed purpose
	- Shelled, whether or not broken :
.2010	- - For feed purpose
ex 12.03	Copra.
.0010	- For feed purpose
ex 12.04	Linseed, whether or not broken.
.0010	- For feed purpose
ex 12.05	Rape or colza seeds, whether or not broken.
	- Low erucic acid rape or colca seeds :
.1010	- -For feed purpose
	- Other :
.9010	- - For feed purpose
ex 12.06	Sunflower seeds, whether or not broken.
.0010	- For feed purpose
ex 12.07	Other oil seeds and oleaginous fruits, whether or not broken.
	- Cotton seeds :
.2010	- - For feed purpose
	- Sesamum seeds :
.4010	- - For feed purpose
	- Mustard seeds :
.5010	- - For feed purpose
	- Other :
	- - Poppy seeds :
.9110	- - - For feed purpose
	- - Other :
.9910	- - - For feed purpose
ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.
	- Of soya beans :
.1010	- - For feed purpose
	- Other :
.9010	- - For feed purpose
ex 12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.
	- Seaweeds and other algae :
.2010	- - For feed purpose
	- Other :

Heading No.	Description of products
	-- Sugar beet :
.9110	--- For feed purpose
	-- Other :
.9910	--- Sugar cane for feed purpose
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.
ex 15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.
.0011	- For feed purpose
ex 15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.
	- Fish-liver oils and their fractions :
.1011	-- For feed purpose, including veterinary oil
	- Fats and oils and their fractions, of fish, other than liver oils :
.2011	-- For feed purpose
	- Fats and oils and their fractions, of marine mammals :
.3011	-- For feed purpose
ex 15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.
.0011	- For feed purpose
ex 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil, whether or not degummed :
.1010	-- For feed purpose
	- Other :
.9010	-- For feed purpose
ex 15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil :
.1010	-- For feed purpose
	- Other :
.9010	-- For feed purpose
ex 15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.
	- Virgin :
.1010	-- For feed purpose
	- Other :
.9010	-- For feed purpose
ex 15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.
.0010	- For feed purpose
ex 15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.

Heading No.	Description of products
	- Crude oil :
.1010	-- For feed purpose
	- Other :
.9011	-- For feed purpose
ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof :
	-- Crude oil :
.1110	--- For feed purpose
	-- Other :
.1910	--- For feed purpose
	- Cotton-seed oil and its fractions :
	-- Crude oil, whether or not gossypol has been removed :
.2110	--- For feed purpose
	-- Other :
.2911	--- For feed purpose
ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
	- Coconut (copra) oil and its fractions :
	-- Crude oil :
.1110	--- For feed purpose
	-- Other :
.1911	--- For feed purpose
	- Palm kernel or babassu oil and fractions thereof :
	-- Crude oil :
.2110	--- For feed purpose
	-- Other :
.2911	--- For feed purpose
ex 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Low erucic acid rape or colza oil and its fractions :
	-- Crude oil :
.1110	--- For feed purpose
	-- Other :
.1910	--- For feed purpose
	- Other :
	-- Crude oil :
.9110	-- For feed purpose
	-- Other :
.9910	--- For feed purpose

Heading No.	Description of products
ex 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
	- Linseed oil and its fractions :
	-- Crude oil :
.1110	--- For feed purpose
	-- Other :
.1910	--- For feed purpose
	- Maize (corn) oil and its fractions :
	-- Crude oil :
.2110	--- For feed purpose
	-- Other :
.2910	--- For feed purpose
	- Castor oil and its fractions :
.3010	-- For feed purpose
	- Sesame oil and its fractions :
.5011	-- For feed purpose
	- Other :
.9011	-- For feed purpose
ex 15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
	- Animal fats and oils and their fractions :
.1011	-- For feed purpose
	- Vegetable fats and oils and their fractions :
.2011	-- For feed purpose
ex 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.
	- Margarine, excluding liquid margarine :
.1010	-- For feed purpose
	- Other :
.9011	-- For feed purpose
ex 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
.0011	- For feed purpose
ex 15.20	Glycerol, crude; glycerol waters and glycerol lyes.
.0010	- For feed purpose
ex 15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
.0011	- For feed purpose

Heading No.	Description of products
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
	- Raw sugar not containing added flavouring or colouring matter :
	-- Cane sugar :
.1110	--- For feed purpose
	-- Beet sugar :
.1210	--- For feed purpose
	- Other :
	-- Containing added flavouring or colouring matter :
.9110	--- For feed purpose
	-- Other :
.9910	--- For feed purpose
ex 17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
	- Lactose and lactose syrup :
	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter :
.1110	--- For feed purpose
	-- Other :
.1910	--- For feed purpose
	- Maple sugar and maple syrup :
.2010	-- For feed purpose
.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose
.4000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar
	- Chemically pure fructose :
.5010	-- For feed purpose
	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar :
.6010	-- For feed purpose
	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:
	-- For feed purpose :
.9011	--- Artificial honey
	--- Other :
.9022	---- Chemically pure maltose
.9029	---- Other
ex 17.03	Molasses resulting from the extraction or refining of sugar.
	- Cane molasses :
.1010	-- For feed purpose
	- Other :

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

Heading No.	Description of products
ex 21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.
	- Inactive yeasts; other single-cell micro-organisms, dead :
.2010	- - Yeasts for feed purpose
.2031	- - Other single-cell micro-organisms, dead, for feed purpose
ex 23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.
.1000	- Flours, meals and pellets, of meat or meat offal; greaves
	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates :
.2010	- - For feed purpose
ex 23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.
	- Of maize (corn) :
.1010	- - For feed purpose
.3000	- Of wheat
	- Of other cereals :
.4090	- - Other
	- Of leguminous plants :
.5010	- - For feed purpose
ex 23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.
	- Residues of starch manufacture and similar residues:
	- - For feed purpose :
.1011	- - - Of maize (corn)
.1012	- - - Of potatoes
.1019	- - - Other
	- Beet-pulp, bagasse and other waste of sugar manufacture :
.2010	- - For feed purpose
	- Brewing or distilling dregs and waste :
.3010	- - For feed purpose
ex 23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.
.0010	- For feed purpose
ex 23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
.0010	- For feed purpose
ex 23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
	- Of cotton seeds :
.1010	- - For feed purpose
	- Of linseed :

Heading No.	Description of products
.2010	- - For feed purpose
	- Of sunflower seeds :
.3010	- - For feed purpose
	- Of rape or colza seeds :
	- - Of low erucic acid rape or colza seeds :
.4110	- - - For feed purpose
	- - Other :
.4910	- - - For feed purpose
	- Of coconut or copra :
.5010	- - For feed purpose
	- Of palm nuts or kernels :
.6010	- - For feed purpose
	- Other :
.9010	- - For feed purpose
ex 23.07	Wine lees; argol.
.0010	- For feed purpose
ex 23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.
ex 23.09	Preparations of a kind used in animal feeding.
	- Other :
	- - Containing meat or meat offal of land animals, in airtight containers :
.9020	- - - For other animals
	- - Other :
	- - - Fish fodder :
.9040	- - - - For other fish
	- - - Birds food :
.9060	- - - - For other birds
	- - - Other :
	- - - - For other animals :
.9093	- - - - - Containing milk and/or natural milk constituents
.9090	- - - - For other animals
ex 29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	- Other polyhydric alcohols :
.4500	- - Glycerol
ex 35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.
	- Egg albumin :
	- - Dried :
.1101	- - - Unfit for human consumption

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

ⁱ See Introductory Note 6

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

ⁱⁱⁱ Group" is regarded as any part of the heading separated from the rest by a semi-kolon

^{iv} For products composed of materials classified both under heading Nos 39.01 to 39.06 and 39.07 to 39.11, this restriction shall only apply to that group of materials that accounts for the greatest proportion by weight of the product