



PROTOCOL ON THE
RULES OF ORIGIN



PART I

PROTOCOL ON THE RULES OF ORIGIN FOR PRODUCTS TO BE TRADED BETWEEN THE
MEMBER STATES OF THE COMMON MARKET FOR EASTERN AND SOUTHERN AFRICA;

INCORPORATING THE WORKINGS AND PROCESSINGS FOR THE CHANGE IN TARIFF
HEADING RULE;

GOODS OF PARTICULAR IMPORTANCE TO THE ECONOMIC DEVELOPMENT OF THE
MEMBER STATES;

THE MANUAL OF GUIDELINES

PART II

PROCEDURES FOR THE IMPLEMENTATION OF THE PROTOCOL ON RULES OF ORIGIN

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PART 1

**PROTOCOL ON THE RULES OF ORIGIN
FOR PRODUCTS TO BE TRADED BETWEEN
THE MEMBER STATES OF THE COMMON
MARKET FOR EASTERN AND SOUTHERN
AFRICA;**

**INCORPORATING THE WORKINGS AND
PROCESSINGS FOR THE CHANGE IN
TARIFF HEADING RULE; AND GOODS
OF PARTICULAR IMPORTANCE TO THE
ECONOMIC DEVELOPMENT OF THE
MEMBER STATES**

PREAMBLE

THE HIGH CONTRACTING PARTIES; AWARE that they have undertaken to progressively establish a Common Market within which customs duties and other charges of equivalent effect imposed on imports shall be eliminated and non-tariff barriers to trade among member States shall be removed, a common external tariff shall be adopted and all trade documents and procedures shall be harmonised;

HAVING REGARD to the provisions of Article 46 of the Treaty, which requires Member States to reduce and ultimately eliminate, by the year 2000 in accordance with the programme adopted by the PTA Authority, customs duties and other charges of equivalent effect imposed on or in connection with the importation of goods which are eligible for Common Market tariff treatment;

CONSIDERING the provisions of Article 48 of the COMESA Treaty providing that only goods originating in the Member States shall be eligible for Common Market tariff treatment; and

TAKING INTO ACCOUNT the provisions of paragraph 2 of Article 48 of the COMESA Treaty which requires that the rules of origin for products that shall be eligible for Common Market treatment shall be set out only in a Protocol to be annexed to the Treaty:

NOW THEREFORE, AGREE as follows:

RULE 1 Interpretation

1. In this Protocol:

“Authority” means the Authority of the Common Market established by Article 7 of the Treaty;

“Bureau of Council” means the Chairman, Vice-Chairman and Rapporteur elected in accordance with the Rules of Procedure of the Council;

“Committee” means the Committee on Trade and Customs established by Article 7 of the Treaty;

“Common Market” means the Common Market for Eastern and Southern Africa established by Article 1 of the Treaty;

“Council” means the Council of the Common Market established by Article 7 of the Treaty;

“Court” means the Common Market Court of Justice established by Article 7 of the Treaty;

“Ex-factory Cost” means the value of the total inputs required to produce a given product;

“Intergovernmental Committee or IC” means the Intergovernmental Committee established by Article 7 of the Treaty;

“Member State” means a Member State of the Common Market;

“Materials” means raw materials, semi-finished products, products, ingredients, parts and components used in the production of goods;

“Produced” and “a process of production” include the application of any operation or process with the exception of any operation or process as set out in Rule 5 of this Protocol;

“Producer” includes a mining manufacturing or agricultural enterprise or any other individual grower or craftsman who supplies goods for export;

“Protocol” means the Protocol on Rules of Origin for Products to be traded between the Member States of the Common Market;

“Secretariat” means the Secretariat of the Common Market established by Article 7 of the Treaty;

“Treaty” means the Treaty Establishing the Common Market for Eastern and Southern Africa;

“Value-added” means the difference between the ex-factory cost of the finished product and the c.i.f. value of the materials imported from outside the Member States and used in the production;

“Vessel of a Member State” means vessel of a Member State if it is registered in a Member State and satisfies one of the following conditions:

- i. At least 75 percent of the officers of the vessel are nationals of a Member State; or
- ii. At least 75 percent of the crew of the vessel are nationals of a Member State; or
- iii. At least the majority control and equity holding in respect of the vessel are held by nationals of a Member State or institution, agency, enterprise or corporation of the Government of such Member State.

RULE 2

Rules of Origin of the Common Market for Eastern and Southern Africa

1. Goods shall be accepted as originating from a Member State if they are consigned directly from a Member State to a consignee in another Member State and:

- (a) They have been wholly produced as provided for in Rule 3 of this Protocol; or
 - (b) They have been produced in the Member States wholly or partially from materials imported from outside the Member States or of undetermined origin by a process of production, which effects a substantial transformation of those materials such that:
 - i. The c.i.f. value of those materials does not exceed 60 percent of the total cost of the materials used in the production of the goods; or
 - ii. The value added resulting from the process of production accounts for at least 35 percent of the ex-factory cost of the goods; or
 - iii. The goods are classified or become classifiable under a tariff heading other than the tariff heading under which they were imported (the workings and processing conferring origin under this Rule are in Appendix V); or
 - (c) They are produced in the Member State and designated in a list by the Council upon the recommendation of the Committee through the IC to be goods of particular importance to the economic development of the member States, and containing not less than 25 per cent of value added notwithstanding the provisions of sub-paragraph (b) (ii) of paragraph 1 of this Rule. The list of goods so designated by Council is in Appendix VI.
2. The Council may:
- (a) Determine how long the goods contained in the list referred to in sub-paragraph (c) of paragraph (1) of this Rule shall remain on such list and may, from time to time, amend it as may be necessary; and
 - (b) Amend any of the percentage values and value added specified in sub-paragraph (b)(i) and (ii) of paragraph 1 of the Rule, from time to time, as may be necessary.
3. Raw materials or semi-finished goods originating in accordance with the provisions of this Protocol in any of the Member States and undergoing working or processing either in one or two or in more States shall, for the purpose of determining the origin of a finished product, be deemed to have originated in the Member State where the final processing or manufacturing takes place.
4. In determining the place of production of marine, river or lake products and goods in relation to a Member State, a vessel of a Member State shall be regarded as part of the territory of that Member State. In determining the place from which goods originated, marine, river or lake products taken from the sea, river or lake or goods produced therefrom at sea or on a river or lake shall be regarded as having their origin in the territory of a Member State if they were taken by or produced in a vessel of that Member

State and have been brought directly to the territory of the Member State.

RULE 3

Goods Wholly Produced in the Member States

1. For the purposes of sub-paragraph (a) paragraph (1) of Rule 2 of this Protocol, the following are among the products which shall be regarded as wholly produced in the Member States.
 - (a) Mineral products extracted from the ground or sea-bed of the Member States;
 - (b) Vegetable products harvested within the Member States;
 - (c) Live animals born and raised within the Member States;
 - (d) Products obtained from live animals within the Member States;
 - (e) Products obtained by hunting or fishing conducted within the Member States;
 - (f) Products obtained from the sea and from rivers and lakes within the Member States by a vessel of a Member State;
 - (g) Products manufactured in a factory of a Member State exclusively from the products referred to in sub-paragraph (f) of paragraph 1 of this Rule;
 - (h) Used articles fit only for the recovery of materials, provided that such articles have been collected from users within the Member States;
 - (i) Scrap and waste resulting from manufacturing operations within the Member State;
 - (j) Goods produced within the Member States exclusively or mainly from one or both of the following:
 - i. Products referred to in sub-paragraphs (a) to (i) of paragraph 1 of this Rule;
 - ii. Materials containing no element imported from outside the member states
2. Electrical power, fuel, plant, machinery and tools used in the production of goods shall always be regarded as wholly produced within the Common Market when determining the origin of the goods.

RULE 4

Application of Percentage of Imported Materials and Value Added Criteria

1. For the purpose of subparagraphs (b) and (c) of paragraph 1 of Rule 2 of this Protocol:
 - (a) Any materials which meet the condition specified in sub-paragraph (a) of paragraph 1 of Rule 2 of this Protocol shall be regarded as containing no elements imported from outside the Member States;
 - (b) The value of any materials which can be identified as having been imported from outside the Member States shall be their c.i.f. value accepted by the customs authorities on clearance for home consumption, or on temporary admission at the time of last importation into the member State where they were used in a process of production, less the amount of any transport costs incurred in transit through other Member States;
 - (c) If the value of any materials imported from outside the Member States cannot be determined in accordance with paragraph (b) of this Rule, their value shall be the earliest ascertainable price paid for them in the Member State where they were used in a process of production; and
 - (d) If the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the Member States and its value shall be the earliest ascertainable price paid for such material in the Member State where they were used in a process of production.

RULE 5

Process not Conferring Origin

1. Notwithstanding the provisions of sub-paragraphs (b) and (c) of paragraph 1 of Rule 2 of this Protocol, the following operations and processes shall be considered as insufficient to support a claim that goods originate from a Member State:
 - (a) Packaging, bottling, placing in flasks, bags, cases and boxes, fixing on cards or boards and all other simple packaging operations;
 - (b) Simple mixing of ingredients imported from outside the Member States
 - i. Simple assembly of components and parts imported from outside the Member States to constitute a complete product;

- ii. Simple mixing and assembly where the costs of the ingredients, parts and components imported from outside Member States and used in any of such processes exceed 60 percent of the total costs of the ingredients, parts and components used.
- (c) Operations to ensure the preservation of merchandise in good condition during transportation and storage such as ventilation, spreading out, drying, freezing, placing in brine, sulphur dioxide or other aqueous solutions, removal of damaged parts and similar operations;
- (d) Changes of packing and breaking up of or assembly of consignments;
- (e) Marking, labelling or affixing other like distinguishing signs on products or their packages;
- (f) Simple operations consisting of removal of dust, sifting or screening, sorting, classifying and matching, including the making up of sets of goods, washing, painting and cutting up;
- (g) A combination of two or more operations specified in sub-paragraphs (a) to (f) of this Rule; and
- (h) Slaughter of animals.

RULE 6

Unit of Qualification

1. Each item in a consignment shall be considered separately.
2. Notwithstanding the provisions of paragraph 1 of this Rule:
 - (a) Where the Customs Co-operation Council's Nomenclature or the Harmonized Commodity Description and Coding System specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;
 - (b) Tools, parts and accessories, which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article:

Provided that they constitute the standard equipment customarily included on the sale

of articles of that kind; and

- (c) In cases not within the provisions of sub-paragraphs (a) and (b) of this paragraph, goods shall be treated as a single article if they are so treated for purposes of assessing customs duties on like articles by the importing Member State.
3. An unassembled or disassembled article, which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment, shall be treated as one article.

RULE 7

Separation of Materials

1. For those products or industries where it would be impracticable for the producer to separate physically materials of similar character but different origin used in the production of goods, such separation may be replaced by an appropriate accounting system, which ensures that no more goods are deemed to originate in the Member State than would have been the case if the producer had been able physically to separate the materials.
2. Any such accounting system shall conform to such conditions as may be agreed upon by the Council in order to ensure that adequate control measures shall be applied.

RULE 8

Treatment of Mixtures

1. In the case of mixtures, not being groups, sets or assemblies of goods dealt with under Rule 6 of this Protocol, a Member State may refuse to accept as originating in the Member States any product resulting from the mixing together of goods, which would qualify as originating in the Member States with goods which would not qualify, if the characteristics of the product as a whole are not different from the characteristics of the goods which have been mixed.
2. In the case of particular products where it is recognised by the Council to be desirable to permit mixing of the kind described in paragraph 1 of this Rule, such products shall be accepted as originating in the Member States in respect of such part thereof as may be shown to correspond to the quantity of goods originating in the Member States used in the mixing, subject to such conditions as may be agreed by the Council, upon the recommendation of the Committee through Intergovernmental Committee.

RULE 9**Treatment of Packing**

1. Where for purposes of assessing customs duties, a Member State treats goods separately from their packing, it may also, in respect of its imports consigned from another Member State, determine separately the origin of such packing.
2. Where paragraph 1 of this Rule is not applicable, packing shall be considered as forming a whole with the goods and no part of any packing required for their transport or storage shall be considered as having been imported from outside the Member States when determining the origin of the goods as a whole.
3. For the purpose of paragraph 2 of this Rule, packing with which goods are ordinarily sold at retail shall not be regarded as packing required for the transport or storage of goods.
4. Containers which are used purely for the transport and temporary storage of goods and are to be returned shall not be subject to customs duties and other charges of equivalent effect. Where containers are not to be returned, they shall be treated separately from the goods contained in them and be subject to import duties and other charges of equivalent effect.

RULE 10**Documentary Evidence**

1. The claim that goods shall be accepted as originating from a Member State in accordance with the provisions of this Protocol shall be supported by a certificate given by the exporter or his authorised representative in the form prescribed in Appendix I of this Protocol. The certificate shall be authenticated by an authority designated for that purpose by each Member State.
2. Every producer, where such producer is not the exporter, shall, in respect of goods intended for export, furnish the exporter with a written declaration in conformity with Appendix II of this Protocol to the effect that the goods qualify as originating in the member States under the provisions of Rule 2 of this Protocol.
3. The competent authority designated by an importing Member State may in exceptional circumstances and notwithstanding the presentation of a certificate issued in accordance with the provisions of this Rule, require, in case of doubt, further verification of the statement contained in the certificate. Such further verification should be made within three months of the request being made by a competent authority designated by the importing Member State. The form to be used for this purpose shall be that contained in

Appendix III of this Protocol.

4. The importing Member State shall not prevent the importer from taking delivery of goods solely on the grounds that it requires further evidence, but may require security for any duty other charge which may be payable:

Provided that where the goods are subject to any prohibitions, the stipulations for delivery under security shall not apply.

5. Copies of certificates of origin and other relevant documentary evidence shall be preserved by the appropriate authorities of the Member State for at least five years.
6. All Member States shall deposit with the Secretariat the names of departments and agencies authorised to issue the certificate required under this Protocol, the specimen signatures of officials authorised to sign the certificates and the impression of the official stamps to be used for that purpose, and these shall be circulated to the Member States by the Secretariat.

RULE 11

Infringement and Penalties

1. The Member States undertake to introduce legislation where such legislation does not already exist, making such provision as may be necessary for penalties against persons who, in their territories, furnish or cause to be furnished documents which are untrue in material particular in support of a claim in another Member State that goods be accepted as originating from that Member State.
2. Any member State to which an untrue claim is made in respect of the origin of goods shall immediately bring the issue to the attention of the exporting Member State from which the untrue claim is made so that appropriate action may be taken and a report made thereon within a reasonable time to the affected Member State.
3. A Member State which has, in pursuance of the provisions of paragraph 2 of this Rule, brought to the attention of an exporting Member State of an untrue claim may, if it is of the opinion that no satisfactory action has been taken thereon by the exporting Member State, refer the matter to the Bureau of Council, which shall take such action as appropriate in accordance with the provisions of Article 25 of the Treaty.
4. Continued infringement by a Member State of the provisions of this Protocol may be referred to the Bureau of Council which shall take such action as appropriate in accordance with the provisions of Article 25 of the Treaty.

RULE 12
Entry into Force

1. This Protocol shall enter into force upon its adoption by the Authority.

RULE 13
Regulations

1. The Council may make regulations for the better carrying out of the provisions of this Protocol.

RULE 14
Cessation of Force of the Protocol

1. The Authority shall, upon a recommendation from the Council verifying that the objectives of the Common Market have been fully achieved, declare that the provisions of this Protocol shall no longer apply.

APPENDIX

APPENDIX I
COMESA CERTIFICATE OF ORIGIN

<p>1. Exporter (Name & office address)</p> <p>Exportateur (nom et adresse commerciale)</p> <p>Exportador (nome e endereço comercial)</p>	<p>Ref. No.....</p> <p>No. de ref.....</p> <p>No. de ref.....</p>
<p>2. Consignee (Name & office address)</p> <p>Destinataire (nom et adresse commerciale)</p> <p>Destinatario (nome e endereço comercial)</p>	<p>COMMON MARKET FOR EASTERN AND SOUTHERN AFRICA</p> <p>MARCHE COMMUN DE L'AFRIQUE DE L'EST ET DE L'AFRIQUE AUSTRALE</p> <p>MERCADO COMUM DA AFRICA ORIENTALE E AUSTRAL</p>
<p>3. Country, Group of countries in which the products are originating from</p> <p>Pay ou groupe de pays dont les produits sont originaires</p> <p>Pais, ou Grupo de países originário do produto</p>	<p>CERTIFICATE OF ORIGIN</p> <p>CERTIFICAT D'ORIGINE</p> <p>CERTIFICADO DE ORIGEM</p>
<p>4. Particulars of Transport</p> <p>Renseignements concernant le transport</p> <p>Informações relativas ao transporte</p>	<p>For official use – Reserve a l'usage officiel – Reservado para uso oficial</p>

<p>5. Marks and Numbers; number and kind of package, description of goods;</p> <p>Marques et numero et types d'emballages; designationdes marchandises;</p> <p>Marcas e numeros; quantidas e natureza das Embalagens; designacao das mercadorias</p>	<p>7. Customs Tariff No.</p> <p>Tariff douanier No.</p> <p>Direito aduaneiro no.</p>	<p>8.Origin criterion (see overleaf);</p> <p>C r i t e r e d'origine (voir au verso);</p> <p>Critério de origem (ver no verso)</p>	<p>9.Gross weight or other quantity;</p> <p>Poids brut ou autre quantite;</p> <p>Peso bruto ou outra medida</p>	<p>10. Invoice No.</p> <p>No. de Facture;</p> <p>Factura no.</p>
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<p>11. DECLARATION BY EXPORTER/ PRODUCER/ SUPPLIER*</p> <p>DECLARATION DE L'EXPORTATEUR/ PRODUCTEUR/ FOURNISSEUR*</p> <p>DECLARACAO DO EXPORTADOR/ PRODUCTOR/ FORNECEDOR*</p> <p>I, the undersigned, hereby declare that the above details and statements are correct, that all goods are produced in</p> <p>Je soussigne, declare que les elements et declarations ci-dessus sont corrects, et que les marchandises sont produites</p> <p>Eu, abaixo assinado, declaro que as informacoes e declaracoes acima prestadas sao correctas e que todos os produtos sao produzidos em</p> <p>.....</p> <p>Place, date, signature of declarant</p> <p>Lieu, date et signature du declarant</p> <p>Local, data e assinatura do declarante</p>	<p>12.</p> <p>CERTIFICATE OF ORIGIN</p> <p>CERTIFICAT D'ORIGINE</p> <p>CERTIFICADO DE ORIGEM</p> <p>It is hereby certified that the above-mentioned goods are ofOrigin.</p> <p>Nous certifions que les marchandises susmentionees sont d'origine</p> <p>Certica-se que os productos acima referidas sao originarios de</p> <p>.....</p> <p>Certificate of Customs or other Designated authority</p> <p>Certificat des douanes ou autres autorites designees</p> <p>Certificado da alfandega ou de outra autoridade designada</p> <p>STAMP – SCEAU – CARIMBO</p>
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*Please delete the description not applicable – Rayer les mentions inutiles – Riscar o que nao interessar

INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF ORIGIN FORM

- i) The forms may be completed by any process provided that the entities are legible and indelible.
- ii) Erasures and super-impositions are not allowed on the certificate. Any alterations should be made by striking out the erroneous entry(ies) and making any additions required.
- iii) Any unused spaces should be crossed out to prevent any subsequent addition.
- iv) If warranted by export trade requirements, one or more copies may be drawn up in addition to the original.
- v) The following letters should be used when completing a certificate in the appropriate place:

“**P**” for goods satisfying the wholly produced criterion [Rule 2.1 (a).]

“**M**” for goods satisfying the material content of the substantial transformation criterion [Rule 2.1 (b) (i)].

“**V**” for goods satisfying the value-added content of the substantial transformation criterion [Rule 2.1 (b) (ii)].

“**X**” for goods satisfying the change of tariff heading of the substantial transformation criterion [Rule 2.1 (b) (iii)].

“**Y**” for goods satisfying the criterion of particular economic importance to the member States [Rule 2.1(c)].

INSTRUCTIONS POUR REMPLIR LE FORMULAIRE DU CERTIFICAT D'ORIGINE

- i) Les formules peuvent être remplies par n'importe quel procédé à condition que les mentions soient lisibles et indelebiles.
- ii) Les ratures et les surcharges ne sont pas permises sur les certificats. Toute modification doit être faite en rayant les mentions erronées et en ajoutant les corrections nécessaires.
- iii) Tout espace non utilisé doit être barré pour éviter des adjonctions ultérieures.
- iv) Si cela est justifié par les conditions d'exportation, une ou plusieurs copies peuvent être établies en plus de l'original.
- v) Les lettres suivantes doivent être utilisées aux endroits appropriés pour remplir un certificat:

“**P**” pour les marchandises entièrement produites [Règle 2.1 (a)]

“**M**” pour les marchandises auxquelles s’applique le critere de la proportion de materiaux utilises [Regle 2.1 (b) (i)].

“**V**” pour les marchandises auxquelles s’applique le critere de la valeur ajotee [Regle 2.1 (b) (ii)].

“**X**” pour les marchandises auxquelles s’applique le critere du changement dunumero de tariff douanier [Regle 2.1 (b) (iii)].

«**Y**” pour les marchandises auxquelles s’applique le critere de l’importance economique particuliere aux Etats membres (Regle 2.1c).

INSTRUcoes PARA O PREENCHIMENTO DO FORMULARIO DO CERTIFICADO DE ORIGEM

- i) O formulario pode ser preenchido por qualquer processo, desde que as entradas sejam indeleveis e legiveis.
- ii) Nao sao permitidas emendas ou rasuras no certificado. As modifcoes que lhe forem introduzidas devem ser efectuadas riscando as indicacoes erradas e acrescentando, se for caso disso, as indicacoes pretendidas.
- iii) Todos os espacos nao utilizados devem ser trancados de forma a impossibilitar qualquer inscricao ulterior.
- iv) Se tal se justificar, devido a necessidades do comercio de exportacao, podem ser feitas, para alem do original, uma ou mais copias.
- v) As seguintes letras devem ser utilizadas no local apropriado, aquando do preenchimento do formulario:

“**P**” para os produtos inteiramente produzidos [Regra 2.1 (a)]

“**M**” para os produtos aos quais e applicavel o criterio da proporcao dos materiais utilizados [Regra 2.1 (b) (i)].

“**V**” para os produtos aos quais e applicavel o criterio do valor acrescentado [Regra 2.1 (b) (ii)].

“**X**” para os produtos aos quais e applicavel o criterio do transformacao substancial da posicao da tarifa [Regra 2.1 (b) (iii)].

«**Y**” para os produtos aos quais e applicavel o criterio da importancia economica particular aos Estados membros (Regra 2.1 (b) (iii)).

N.B: Any person who knowingly furnishes or causes to be furnished a document which is untrue in any material particular for the purpose of obtaining a Certificate of Origin or during the course of any subsequent verification of such certificate, will be guilty of an

offence and be liable to penalties.

Toute personne qui presente ou fait presenter sciemment un document sur lequel figure une quelconque information fautive dans le but d'obtenir un certificat d'origine ou au cours de verifications ulterieures d'un tel certificat se rend coupable d'une infraction et encourt des sanctions.

Qualquer pessoa que, com conhecimento de causa, apresentar ou faca apresentar um documento no qual figura qualquer informacao falsa com o objectivo de obter um certificado de origem ou no curso de uma verificacao ulterior desse certificado e culpavel de uma infraccao e incorre em sancoes.

APPENDIX II DECLARATION BY THE PRODUCER

TO WHOM IT MAY CONCERN

For the purpose of claiming preferential treatment under the provisions of Rule 2 of the Protocol on the Rules of Origin for products to be traded between member States of the Common Market for Eastern and Southern Africa;

I HEREBY DECLARE:

- (a) That the goods listed here in quantities as specified below have been produced by this company/enterprise/workshop/supplier*;
- (b) That evidence is available that the goods listed below comply with the origin criteria as specified by the Protocol on the Rules of Origin for the Common Market for Eastern and Southern Africa.

APPENDICE II - DECLARATION DU PRODUCTEUR

A QUI DE DROIT

En vue de bénéficier du traitement préférentiel en vertu des dispositions de l'Article 2 du

Protocole sur les règles d'origine des produits échangés entre les États membres du Marché commun de l'Afrique de l'Est et de l'Afrique australe,

JE DECLARE PAR LA PRESENTE:

- (a) que les marchandises énumérées dans la présente déclaration et dont les quantités sont précisées ci-dessous ont été produites par le(la) présent(e) société/entreprise/atelier/fournisseur*
- (b) qu'il est possible de prouver que les marchandises énumérées ci-dessous sont conformes aux critères d'origine indiqués dans le Protocole sur les règles d'origine du Marché commun de l'Afrique de l'Est et de l'Afrique australe.

APPENDICE II - DECLARACAO DO PRODUTOR

A TODOS OS INTERESSADOS

Para efeitos de pedido de aplicação de um tratamento preferencial em virtude das disposições da Regra 2 do Protocolo relativo às regras de origem dos produtos objecto de comércio entre os Estados membros do Mercado Comum da África Oriental e Austral;

DECLARO PELA PRESENTE:

- (a) que os produtos enumerados na presente declaracao e cujas quantidades sao aqui especificadas foram produzidos por/pela este/a companhia/empresa/oficina/fornecedor*
- (b) que e possivel provar que os produtos aqui enumerados sao conformes aos cruterios de origem indicados no Protocolo relativo as regras de origem sa Zona de Comercio Preferencial para os Estados da Africa Oriental e Austral.

**Please delete the description not applicable*

**Biffer les mentions inutiles*

**Riscar o que nao interessar*

List of goods

Liste des marchandises

Lista de mercadorias

Commercial description	Quantity	Criterion to be claimed
Designation commerciale	Quantite	Critere considere
Designacao comercial	Quantidade	Criterio aplicavel

STAMP - SCEAU - CARIMBO

.....

Signature of the PRODUCER

Signature de PRODUCTEUR

Assinatura do PRODUTOR

APPENDIX III

FORM FOR VERIFICATION OF ORIGIN

FORMULAIRE DE VERIFICATION DE L'ORIGINE

FORMULARIO PARA A VERIFICAÇÃO DA ORIGEM

-
- A. REQUEST FOR VERIFICATION, to
DEMANDE DE VERIFICATION adressée à
PEDIDO DE VERIFICAÇÃO, dirigido a
-

Verification of the authenticity and accuracy of this certificate is requested

La vérification de l'authenticité et de l'exactitude du présent certificat a été

demandée

Foi requerida a verificação da autenticidade e da exactidão do presente certificado

STAMP

(Place and date)

SCEAU

(Lieu et date)

CARIMBO

(Local e data)

(Signature)

(Assinatura)

- B. RESULTS OF VERIFICATION
RESULTATS DE LA VERIFICATION
RESULTADO DA VERIFICAÇÃO

Verification carried out shows that this certificate*

La verification effectuée montre que le présent certificat (*)

A verificação efectuada demonstra que a presente certificado*

was issued by the Customs Office or designated authority indicated and that the information contained therein is accurate.

A été délivré par le bureau des douanes ou par les instances désignées indiqués et que les informations qu'il contient sont exactes.

Foi emitido pelo posto aduaneiro ou pela autoridade designada indicada e as informações que contem sao correctas.

Does not meet the requirements as to authenticity and accuracy ne correspond pas aux critères d'authenticité et d'exactitude. nao corresponde aos criterios de autenticidade e de exactidao.

----- STAMP, SCEAU, CARIMBO

(Place and date)

(Lieu et date)

(Local e data)

(Signature)

(Assinatura)

*Insert X in the appropriate box

Marquer d'une croix case appropriée

Assinalar com uma cruz

APPENDIX IV:

REQUEST FOR ADDITIONAL INFORMATION IN VERIFICATION OF

DOCUMENTARY EVIDENCE OF ORIGIN

PART A

Particulars of the Goods in respect of which additional evidence of origin is required

1. Marks and number(s) of package(s)
2. Number and kind of package(s) and Description of goods together with the Customs Tariff heading numbers.....
3. Consignee's name, address and Country
4. Consignor's name, address and Country
5. Reference number and date of export invoice

PART B

Production processes carried out, materials used, particulars of costing, etc

6. Production processes carried out in producing the goods
7. Materials imported from outside the member States used in the manufacture of the goods at 2 above, their respective c.i.f. values and their Customs tariff heading numbers.....
8. Materials of COMESA origin used in the manufacture of the goods described at 2 above, their respective values and Customs tariff heading
9. Retail containers or other forms of interior packing ordinarily sold with the goods when they are sold by retail or the materials used in their manufacture, their origin, c.i.f. values and Customs tariff heading
10. Import duty, if any, paid on the importation of the items at 7 & 9
11. Direct labour costs, factory overheads
12. Ex-factory cost of the goods produced
13. The cost of exterior packing
14. Profit mark-up on the goods produced.....

15. The wholesale price of the goods in the country of manufacture.....

PART C

Declaration

I,.....(State name and capacity in which signing)

of:.....(Name of company/enterprise/workshop and address)

declare that the above details and statements are correct, and, that they are furnished in cognisance of the requirements of Rule 2 of the Protocol on the Rules of Origin for products to be traded between the member States of the Common Market.

.....Signature

.....Date

PART D

Certification

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

.....

(Place and Date)

.....Signature and stamp of Designated Authority

NOTES

Only the relevant sections of Part B need be completed.

The unit of quantity to which the manufacturing costs apply should be stated.

The period during which manufacture took place should be given.

If the value of any materials imported from outside the member States cannot be determined, then the value to be inserted in Part B (7) is the earliest ascertainable price paid for them in the member State where they were used in a process of production.

“Direct labour costs” refers to that portion of the production costs representing wages, salaries and emoluments allocated in respect of persons involved in the actual production of the goods.

“Factory overheads” covers costs attributable to energy, fuel, plant, machinery and tools used in the production, as well as materials used in the maintenance of such plant, machinery and tools.

APPENDIX V:

WORKINGS AND PROCESSINGS FOR DETERMINING ORIGIN OF A GOOD UNDER RULE 2(1)(b)(iii) OF THE COMESA PROTOCOL ON RULES OF ORIGIN

PART I

Introductory notes to the list in Part II to Appendix V regarding working and processing carried out on non- originating materials that confers origin.

Note 1

The list in Part II sets forth the workings and processes for determining the country of origin of a good under Rule 2(1)(b)(iii) of the Protocol on Rules of Origin for Products to be traded between member States of the Common Market for Eastern and Southern Africa (hereinafter referred to as the Protocol). These workings and processes shall be subject to review by the Council of Ministers.

Note 2

For the purposes of Part II to Appendix V:

- (a) “Non-originating materials” means materials imported from outside the Common Market for Eastern and Southern Africa;
- (b) “Materials” means raw materials, semi-finished products, products, ingredients, parts and components used in the production of goods;
- (c) “Manufacture” means any kind of working or processing including assembly or specific operations;
- (d) “Product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) “Goods” means both materials and products;
- (f) “HS code” refers to the Chapters and headings (four-digit codes) used in the nomenclature which makes up the Harmonized System;
- (g) “Classified” refers to the classification of a product or material under a particular heading.

Note 3

- 3.1 Rules of origin that refer to a change in tariff heading, in terms of Rule 2(1)(b)(iii) of the Protocol, apply to non-originating materials only and such change in

classification is at the level of the Harmonized Commodity Description and Coding System (hereinafter referred to as the Harmonized System or “HS”) by reason of production, other than by minimal operations or processes defined in Rule 5 of the Protocol.

- 3.2 For purposes of applying Rule 2(1)(b)(iii) of the Protocol, the rules set out in Column C of Part II to Appendix V apply to non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if an originating product is used in the manufacture of another product, the rules set out in Column C applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials, which have been used in its manufacture.
- 3.3 References to HS code number in Column A in Part II are references as they appear in the Harmonized System, as amended and in force. Classification of goods within the Harmonized System is governed by the General Interpretative Rules and any relative notes to that system. Classification of goods for purposes of the rules of origin is also governed by the General Interpretative Rules and any relative notes to the Harmonized System.
- 3.4 The first two Columns in Part II describe the product obtained. Column A gives the heading used in the HS and Column B gives the description of goods used in that system for that heading or Chapter. For each entry in Columns A and B, a rule is specified in Column C.
- 3.5 Where a Chapter number is given in Column A, and the description of goods in Column B is therefore given in general terms, the adjacent rules in Column C apply to all products which, under the HS are classified in headings of the Chapter.
- 3.6 Where the entry in the first column is preceded by an “ex”, this signifies that the rules in Column C apply only to that part of that heading as described in Column A.

Note 4

- 4.1 The rules specified in Column C represent the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status.
- 4.2 Where a rule in Column C specifies that a product must be manufactured from a particular material, the rule obviously does not prevent the use of other materials, which because of their inherent nature cannot satisfy the rule.

Example 1:

The rule for prepared foods of heading 19.04, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives, which are not products from cereals.

Example 2:

If a rule in Column C says that for a particular textile item, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

However, this does not apply to products, which, although they can be manufactured from the particular materials specified in Column C can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth, even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn, that is, the fibre stage.

PART II

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status.

CHAPTER 1

Live Animals

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 1	Live animals	All the animals of Chapter 1 must be wholly produced

CHAPTER 2

Meat and edible meat offal

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly produced

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	All the materials of Chapter 3 used must be wholly produced

A. Agricultural Chapters

CHAPTER 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which the materials of Chapter 4 used must be wholly produced
04.03	Yogurt	Manufacture in which the materials of Chapter 4 used must be wholly produced

CHAPTER 5

Products of animal origin, not elsewhere specified or included

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used must be wholly produced

CHAPTER 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	All the materials of Chapter 6 used must be wholly produced

CHAPTER 7

Edible vegetables and certain roots and tubers

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 7	Edible vegetables and certain roots and tubers	All the materials of Chapter 7 used must be wholly produced

CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 8	Edible fruit and nuts; peel of citrus fruit Or melons	Manufacture in which all the fruit and nuts of Chapter 8 used must be wholly produced

CHAPTER 9

Coffee, tea, maté, spices

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials classified in a heading other than that of the product

CHAPTER 10

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 10	Cereals.	Manufacture in which all the materials of Chapter 10 used must be wholly produced

CHAPTER 11

Products of the milling industry; malt; starches; insulin; wheat gluten

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
11.01	Wheat or meslin flour	Manufacture in which the materials of this heading are wholly obtained except for durum wheat.
11.02	Cereal flours other than of wheat or muslin	Manufacture in which the materials of this heading are wholly produced, except for durum wheat.
11.03	Cereal Pellets	Manufacture from materials classified in a heading other than that of the product.
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	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapter 10
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapter 7

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.03, of sago or of roots or tubers of heading 07.14 or of products of Chapter 8	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter, and from Chapters 7 and 8
11.07	Malt, whether or not roasted	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapter 10
11.08	Starches, insulin	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapters 7 and 10
11.09	Wheat Gluten	Manufacture from materials classified in a heading other than that of the product.

CHAPTER 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly produced

CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture in which all the materials of Chapter 13 used must be wholly produced

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly produced

CHAPTER 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	Manufacture in which all the materials used must be wholly produced
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.12	Sunflower-seed, safflower or cottonseed oil and fractions thereof, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 15
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No.15.16.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 15.07, 15.08, 15.12 and 15.15
15.19	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	Manufacture from materials classified in a heading other than that of the product, except from materials of other headings of Chapter 15
15.20	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes	Manufacture from materials classified in a heading other than that of the product, except from materials of other headings of Chapter 15

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 15
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 15

CHAPTER 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all materials of Chapters 2 and 3 used must be wholly produced
16.04	Tuna	Manufacture from any heading other than that of the product.

CHAPTER 17

Sugars and sugar confectionery

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
17.01	Cane or beet sugar chemically pure sucrose, in solid form	Manufacture in which all the materials of Chapter 17 used are wholly produced
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	Manufacture in which all the materials of Chapter 17 used are wholly produced

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
17.03	Molasses resulting from the extraction or refining of sugar	Manufacture in which all the materials of Chapter 17 used are wholly produced
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials of Chapter 17 used are wholly produced

CHAPTER 18

Cocoa and cocoa preparations

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex Chapter 18	Cocoa and cocoa preparations	Manufacture in which all the materials of Chapter 18 used must be wholly produced
18.04	Cocoa butter, fat and oil.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 18.03
18.05	Cocoa powder, not containing added sugar or other sweetening matter.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 18.03
18.06	Chocolate and other food preparations containing cocoa.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 18.05

CHAPTER 19

Preparations of cereals, flour, starch or milk; pastry cooks' products

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 from materials classified in a heading other than that of the product, except from other materials from Chapter 11
19.03	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	Manufacture from materials classified in a heading other than that of the product
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.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 10
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 classified in a heading other than that of the product, except from materials from Chapter 11

CHAPTER 20

Preparations of vegetables, fruit, nuts or other parts of plants

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture in which all the vegetables, fruit, nuts or other parts of plants used must be wholly produced

CHAPTER 21

Miscellaneous edible preparations

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
21.01	Extracts, 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.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 09.01 and 09.02
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	Manufacture from materials classified in a heading other than that of the product
21.03	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	Manufacture from materials classified in a heading other than that of the product
21.04	Soups and broths and preparations thereof; homogenised composite food preparations.	Manufacture from materials classified in a heading other than that of the product
21.05	Ice cream and other edible ice, whether not containing cocoa.	Manufacture from materials classified in a heading other than that of the product
21.06	Food preparations not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 4 and headings 17.02, 19.01 and 20.09

CHAPTER 22

Beverages, spirits and vinegar

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
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.	All the materials used must be wholly produced
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapters 4, 20 and 21 and from materials of heading 19.01 and all headings of Chapter 22
22.03	Beer made from malt	Manufacture from materials classified in a heading other than that of the product
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 8 and headings 20.09 and 22.05
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	Manufacture from materials classified in a heading other than that of the product
22.06	Other fermented beverages (for example cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 08.06
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 17 and headings 22.04, 22.05 and 22.08
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume; spirits, liqueurs and other spirituous beverages	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 22.07
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 11.07, 22.03, 22.04, 22.06, 22.07, 22.08 and 29.15

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials classified in a heading other than that of the product
23.09	Preparations of a kind used in animal feeding.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 4 and heading 19.01

CHAPTER 24

Tobacco and manufactured tobacco substitutes

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
24.01	Un-manufactured tobacco; tobacco refuse	Manufacture in which all the materials of Chapter 24 used must be wholly produced
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	Manufacture from Oriental tobacco and from materials classified in a heading other than that of the product, except from materials of heading 24.01
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	Manufacture from Oriental tobacco and from materials classified in a heading other than that of the product, except from materials of heading 24.01

CHAPTER 25

Salt; Sulphur; Earth and Stone; Plastering Materials, Lime and Cement

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 25	Salt; Sulphur; Earth and Stone; Plastering Materials, Lime and Cement	Manufacture from materials classified in a heading other than that of the product
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 25.06, 25.14 to 25.16, 25.18 and 25.26

CHAPTER 26

Ores, slag and ash

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 26	Ores, Slag and Ash	Manufacture from materials classified in a heading other than that of the product

CHAPTER 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

The following Chapter Rule shall apply to products of Chapter 27.

Chemical reaction

A “chemical reaction” shall be taken to be a process (including a biochemical process), which results in a molecule with a new structure by breaking intra molecular bonds and by forming new intra molecular bonds or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

- (a) dissolving in water or other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

Specific processes that confer origin:

Goods of headings 27.07 and 27.10 through 27.13 that have been obtained as a result of a chemical reaction as defined in Note 4.1 or as a result of a physical separation process such as those listed below are deemed to be goods of the country where the reaction or process occurred:

- (a) atmospheric or vacuum distillation;
- (b) redistillation by fractionation process (including extractive distillation);
- (c) cracking;
- (d) catalytic reforming;
- (e) desulphurisation (removal of bound sulphur);
- (f) alkylation (including dehydroalkylation, hydroalkylation);
- (g) hydrogenation;
- (h) extraction by means of selective solvents;
- (i) the process comprising all the operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride, neutralization with alkaline agents;
- (j) polymerisation;
- (k) isomerisation;
- (l) deparaffining by a process other than filtering, in respect of products falling within heading 27.10 only;
- (m) in respect of fuel oils, falling within heading ex 27.10, atmospheric distillation, on condition that less than 30% of these products are distilled, by volume, including losses, at 300C by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils falling within heading ex 27.10 only, treatment by means of a high-frequency electrical brush-discharge;
- (o) aromatic production processes;

- (p) dehydrogenation;
- (q) process for production of normal paraffins; and
- (r) sulphur compound sweetening.

Mixing and blending

For the purposes of headings 27.07 and 27.10 to 27.15, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical, chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered origin conferring.

List of simple processes which do not confer origin:

- i. cleaning
- ii. decantation
- iii. desalination
- iv. water separation
- v. filtering
- vi. colouring
- vii. marking
- viii. any combinations of these operations

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	Manufacture from materials classified in a heading other than that of the product
27.02	Lignite, whether or not agglomerated, excluding jet	Manufacture from materials classified in a heading other than that of the product
27.03	Peat (including peat litter), whether or not agglomerated	Manufacture from materials classified in a heading other than that of the product
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
27.05	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Manufacture from materials classified in a heading other than that of the product
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	Manufacture from materials classified in a heading other than that of the product
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	Chapter Rule
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars	Manufacture from materials classified in a heading other than that of the product
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Manufacture from materials classified in a heading other than that of the product
27.10	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 basic constituents of the preparations	Chapter Rule
27.11	Petroleum gases and other gaseous hydrocarbons	Chapter Rule
27.12	Petroleum jelly; paraffin wax, micro-crystalline 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	Chapter Rule
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Chapter Rule
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Chapter Rule
27.16	Electrical energy (optional heading)	No Rule

CHAPTER 28

Inorganic chemicals; organic or inorganic compounds of precious metals, rare-earth metals, of radioactive elements or of isotopes

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from materials classified in a heading other than that of the product

CHAPTER 29

Organic chemicals

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 29	Organic chemicals	Manufacture from materials classified in a heading other than that of the product

CHAPTER 30

Pharmaceutical products

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that 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, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	Manufacture from materials classified in a heading other than that of the product
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packing for retail sale.	Manufacture from materials classified in a heading other than that of the product
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packing for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 30.03
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	For goods not impregnated or coated with pharmaceutical substances, manufacture from materials classified in a heading other than that of the product, except from materials of Chapters 60 to 63

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	Manufacture from materials classified in a heading other than that of the product, except when resulting from putting up for retail sale

CHAPTER 31

Fertilisers

HS Code	Description of Goods	Working or processing carried out on non-originating that confers originating status
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	Manufacture from materials classified in a heading other than that of the product
31.02	Mineral or chemical fertilisers, nitrogenous.	Manufacture from materials classified in a heading other than that of the product
31.03	Mineral or chemical fertilisers, phosphatic.	Manufacture from materials classified in a heading other than that of the product
31.04	Mineral or chemical fertilisers, potassic.	Manufacture from materials classified in a heading other than that of the product
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 31

CHAPTER 32

Paints and Varnishes

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating materials
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 from materials classified in a heading other than that of the product
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	Manufacture from materials classified in a heading other than that of the product
32.08	Paints and varnishes (including enamels, lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non- aqueous medium; solutions as defined in Note 4 to this Chapter	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 39.01 to 39.13
32.09	Paints and varnishes (including enamels, lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 39.01 to 39.13
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	Manufacture from materials classified in a heading other than that of the product, except when resulting only from putting in tablets, tubes, jars, bottles, pans or in similar forms or packings
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 38.24

CHAPTER 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex-Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials classified in a heading other than that of the product
33.03	Perfumes and toilet waters.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 33.01 and 33.02 when the change in classification results from mere dilution
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	Manufacture from materials classified in a heading other than that of the product, except from materials of all headings of Chapter 54, for dental floss
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster	Manufacture from materials classified in a heading other than that of the product

CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials classified in a heading other than that of the product
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.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 04.07 and 04.08

CHAPTER 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	Manufacture from materials classified in a heading other than that of the product, except when this change results from the liquefaction or putting up for retail sale of products of other headings

CHAPTER 37

Photographic or cinematographic goods

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or 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 from materials classified in a heading other than that of the product, except from materials of heading 37.02
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 37.01
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.	Manufacture from materials classified in a heading other than that of the product
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	Manufacture from materials classified in a heading other than that of the product
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.	Manufacture from materials classified in a heading other than that of the product
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	Manufacture from materials classified in a heading other than that of the product, except when the change in tariff classification results from putting up in measured portions or for retail sale of products of other headings

CHAPTER 38

Miscellaneous chemical products

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 38	Miscellaneous chemical products	Manufacture from materials classified in a heading other than that of the product

D. Plastics

CHAPTER 39

Plastics and Articles thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex Chapter 39	Plastics and articles thereof	Manufacture from materials classified in a heading other than that of the product
39.15	Waste, parings and scrap, of plastics	Manufacture from materials classified in a heading other than that of the product
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	Manufacture from materials classified in a heading other than that of the product
39.17	Tubes, pipes and hoses, and fittings thereof (for example, joints, elbows, flanges), of plastics.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	Manufacture from materials classified in a heading other than that of the product
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	Manufacture from materials classified in a heading other than that of the product
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	Manufacture from materials classified in a heading other than that of the product
39.21	Other plates, sheets, film, foil and strip, of plastics.	Manufacture from materials classified in a heading other than that of the product
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	Manufacture from materials classified in a heading other than that of the product
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	Manufacture from materials classified in a heading other than that of the product
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.	Manufacture from materials classified in a heading other than that of the product
39.25	Builders' ware of plastics not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product
39.26	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 40

Rubber and Articles thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 40	Rubber and articles thereof	Manufacture from materials classified in a heading other than that of the product
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 40.01
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 40.05
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 40.11

CHAPTER 41

Raw hides and skins (other than fur skins) and leather

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 41	Raw Raw hides and skins (other than fur skins) and Leather	Manufacture from materials classified in a heading other than that of the product
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 41.01
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 41.02
41.06	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 41.03

CHAPTER 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).	Manufacture from materials classified in a heading other than that of the product

CHAPTER 43

Fur skins and artificial fur; manufactures thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 43	Fur skins and artificial fur; manufactures thereof	Manufacture from materials classified in a heading other than that of the product

CHAPTER 44

Wood and articles of wood; wood charcoal

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from materials classified in a heading other than that of the product
44.14	Wooden frames for paintings, photographs, mirrors or similar objects.	Manufacture from materials classified in a heading other than that of the product, except from lengths of heading 44.09
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 44.08, 44.12 and 44.13

CHAPTER 45

Cork and articles of cork

HS Code	Description of goods	Working or processing carried out on non-originating products that confers originating status
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground work.	Manufacture from materials classified in a heading other than that of the product
45.02	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 45.01
45.03	Articles of natural cork.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 45.02
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket-ware and wickerwork	Manufacture from materials classified in a heading other than that of the product

CHAPTER 47

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials classified in a heading other than that of the product

CHAPTER 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 48
48.12	Filter blocks, slabs and plates, of paper pulp,	Manufacture from materials classified in a heading other than that of the product
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	Manufacture from materials classified in a heading other than that of the product
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	Manufacture from materials classified in a heading other than that of the product
48.15	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	Manufacture from materials classified in a heading other than that of the product
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 48.09
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	Manufacture from materials classified in a heading other than that of the product
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	Manufacture from materials classified in a heading other than that of the product
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	Manufacture from materials classified in a heading other than that of the product
48.21	Paper or paperboard labels of all kinds, whether or not printed.	Manufacture from materials classified in a heading other than that of the product
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	Manufacture from materials classified in a heading other than that of the product
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 49

Printed books, newspapers, pictures, and other products of the printing industry; manuscripts, typescripts and plans

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials classified in a heading other than that of the product

E. Textiles

CHAPTER 50

Silk

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
50.01	Silk-worm cocoons suitable for reeling	Manufacture from materials classified in a heading other than that of the product
50.02	Raw silk (not thrown)	Manufacture from materials classified in a heading other than that of the product
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).	Manufacture from materials classified in a heading other than that of the product
50.04	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 50.06 and provided the fibres used are not carded or combed or otherwise prepared for spinning
50.05	Yarn spun from silk waste, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 50.06 and provided the fibres used are not carded or combed or otherwise prepared for spinning
50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 50.04 and 50.05, and provided the fibres used for spinning are not carded or combed or otherwise prepared for spinning
50.07	Woven fabrics of silk or of silk waste	Manufacture from materials classified in a heading other than that of the product.

CHAPTER 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabrics

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
51.01	Wool not carded or combed.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 51.02 to 51.13
51.02	Fine or coarse animal hair, not carded or combed.	Manufacture from materials classified in a heading other than that of the product
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock.	Manufacture from materials classified in a heading other than that of the product
51.04	Garneted stock of wool or of fine or coarse animal hair.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 51.03
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 51
51.06	Yarn of carded wool, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 51.05 and 51.09, and provided the fibres used are not carded or combed or otherwise prepared for spinning
51.07	Yarn of combed wool, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 51.05 and 51.09, and provided the fibres used are not carded or combed or otherwise prepared for spinning
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 51.05 and 51.09, and provided the fibres used are not carded or combed or otherwise prepared for spinning

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
51.09	Yarn of wool or of fine animal hair, put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 51.05, 51.06 to 51.08, and provided the fibres used are not carded or combed or otherwise prepared for spinning
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 51.05, and provided the fibres used are not carded or combed or otherwise prepared for spinning
51.11	Woven fabrics of carded wool or of carded fine animal hair.	Manufacture from materials classified in a heading other than that of the product.
51.12	Woven fabrics of combed wool or of combed fine animal hair.	Manufacture from materials classified in a heading other than that of the product.
51.13	Woven fabrics of coarse animal hair or horsehair.	Manufacture from materials classified in a heading other than that of the product.

CHAPTER 52

Cotton

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
52.01	Cotton not carded or combed.	Manufacture from materials classified in a heading other than that of the product
52.02	Cotton waste (including yarn waste and garneted stock).	Manufacture from materials classified in a heading other than that of the product
52.03	Cotton carded or combed.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 52

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
52.04	Cotton sewing thread, whether or not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03 to 52.07, and provided the fibres used are not carded or combed or otherwise prepared for spinning.
52.05	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03, 52.04, 52.06 and 52.07, and provided the fibres used are not carded or combed or otherwise prepared for spinning.
52.06	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03, 52.04, 52.05 and 52.07, and provided the fibres used are not carded or combed or otherwise prepared for spinning.
52.07	Cotton yarn (other than sewing thread) put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03 to 52.06, and provided the fibres used are not carded or combed or otherwise prepared for spinning.
52.08	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² .	Manufacture from materials classified in a heading other than that of the product,
52.09	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² .	Manufacture from materials classified in a heading other than that of the product,
52.10	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
52.11	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .	Manufacture from materials classified in a heading other than that of the product
52.12	Other woven fabrics of cotton.	Manufacture from materials classified in a heading other than that of the product,

CHAPTER 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)	Manufacture from materials classified in a heading other than that of the product
53.02	True hemp, raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock).	Manufacture from materials classified in a heading other than that of the product
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garneted stock).	Manufacture from materials classified in a heading other than that of the product
53.04	Sisal and other textile fibres of the genus, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garneted stock)	Manufacture from materials classified in a heading other than that of the product
53.05	Coconut, abaca (Manila hemp or ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock)	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
53.06	Flax yarn	Manufacture from materials classified in a heading other than that of the product, provided the fibres used are not hackled or otherwise prepared for spinning
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03.	Manufacture from materials classified in a heading other than that of the product, provided the fibres used are not hackled or otherwise prepared for spinning
53.08	Yarn of other vegetable textile fibres; paper yarn.	Manufacture from materials classified in a heading other than that of the product, provided the fibres used are not hackled or otherwise prepared for spinning
53.09	Woven fabrics of flax	Manufacture from materials classified in a heading other than that of the product except from yarn.
53.10	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03	Manufacture from materials classified in a heading other than that of the product except from yarn.
53.11	Woven fabrics of other vegetable textile fibres woven fabrics of paper yarn.	Manufacture from materials classified in a heading other than that of the product except from yarn.

CHAPTER 54

Man-made filaments

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.02 through 54.06, and provided that the fibres used are not carded or combed or otherwise prepared for spinning

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 or 54.06, and provided that the fibres used are not carded or combed or otherwise prepared for spinning
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 or 54.06, and provided that the fibres used are not carded or combed or otherwise prepared for spinning
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 or 54.06, and provided that the fibres used are not carded or combed or otherwise prepared for spinning
54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 or 54.06, and provided that the fibres used are not carded or combed or otherwise prepared for spinning
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 through 54.05, and provided that the fibres used are not carded or combed or otherwise prepared for spinning
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	Manufacture from materials classified in a heading other than that of the product.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	Manufacture from materials classified in a heading other than that of the product.

CHAPTER 55

Man-made staple fibres

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
55.01	Synthetic filament tow.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06
55.02	Artificial filament tow.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06, 55.01 and 55.05
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06, 55.01 and 55.05
55.05	Waste (including noils, yarn waste and garneted stock) of man-made fibres	Manufacture from materials classified in a heading other than that of the product
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01, 54.06, 55.01 to 55.05
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06 and 55.01 to 55.05

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 55.09 through 55.11, and provided the fibres used are not carded or combed or otherwise prepared for spinning
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 55.08 and 55.11, and provided the fibres used are not carded or combed or otherwise prepared for spinning
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 55.08 and 55.11, and provided the fibres used are not carded or combed or otherwise prepared for spinning
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 55.08 through 55.10, and provided the fibres used are not carded or combed or otherwise prepared for spinning
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	Manufacture from materials classified in a heading other than that of the product
55.13	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .	Manufacture from materials classified in a heading other than that of the product
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .	Manufacture from materials classified in a heading other than that of the product.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
55.15	Other woven fabrics of synthetic staple fibres.	Manufacture from materials classified in a heading other than that of the product.
55.16	Woven fabrics of artificial staple fibres.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 56

Wadding, felt and non-woven; special yarns; twine, cordage, ropes and cables and articles thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Manufacture from materials classified in a heading other than that of the product
56.02	Felt, whether or not impregnated, coated, covered or laminated.	Manufacture from materials classified in a heading other than that of the product
56.03	Non-woven, whether or not impregnated	Manufacture from materials classified in a heading other than that of the product
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	Manufacture from materials classified in a heading other than that of the product
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	Manufacture from materials classified in a heading other than that of the product, except from cutting
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from materials classified in a heading other than that of the product
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	Manufacture from materials classified in a heading other than that of the product
56.09	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 57

Carpets and other textile floor coverings

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 57	Carpets and other textile floor coverings	Manufacture from materials classified in a heading other than that of the product, except from yarn
57.04	Carpets and other textile floor coverings	Manufacture from materials classified in a heading other than that of the product

CHAPTER 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.	Manufacture from materials classified in a heading other than that of the product
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.	Manufacture from materials classified in a heading other than that of the product
58.03	Gauze, other than narrow fabrics of heading No. 58.06.	Manufacture from materials classified in a heading other than that of the product
58.04	Tulles and other net fabrics. Not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading No. 60.02.	Manufacture from materials classified in a heading other than that of the product
58.05	Hand-woven, tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	Manufacture from materials classified in a heading other than that of the product
58.06	Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Manufacture from materials classified in a heading other than that of the product, except from fabrics
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	Manufacture from materials classified in a heading other than that of the product, provided the change to any printed, dyed (including dyed white) product of this heading is attained by printing or dyeing of unbleached or pre bleached fabrics, accompanied by two preparatory or finishing operations.

58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	Manufacture from materials classified in a heading other than that of the product, provided the change to any printed, dyed (including dyed white) product of this heading is attained by printing or dyeing of unbleached or pre bleached fabrics, accompanied by two preparatory or finishing operations.
58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product
58.10	Embroidery in the piece, in strips or in motifs	Manufacture from materials classified in a heading other than that of the product, except from fabrics
58.11	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10	Manufacture from materials classified in a heading other than that of the product, except from fabrics

CHAPTER 59

Impregnated, coated, covered or laminated textile fabrics; textile articles

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles	Manufacture from materials classified in a heading other than that of the product, except from fabrics

CHAPTER 60

Articles of apparel and clothing accessories, knitted or crocheted

HS Code	Description of goods	Working or processing carried on non-originating materials that confers originating status
Chapter 60	Knitted or crocheted fabrics	Manufacture from materials classified in a heading other than that of the product

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

Chapter Rule

The manufacture of products of Chapter 61 from parts and accessories classified in heading 61.17, respectively, does not confer originating status

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 61.17
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	Manufacture from materials classified within a heading other than that of the product, except from materials from other headings of this Chapter.

CHAPTER 62

Chapter Rule

Articles of apparel and clothing accessories, not knitted or crocheted

The manufacture of products of Chapter 62 from parts and accessories classified in heading 62.17, respectively, does not confer originating status

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Manufacture from materials classified in a heading other than that of the product, except from materials from heading 62.17.
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.	Manufacture from materials classified in a heading other than that of the product, except from materials of other headings of this Chapter.

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 64	Footwear, gaiters and the like; parts of such articles	Manufacture from materials classified in a heading other than that of the product, except from uppers of heading 64.06
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 64.01 to 64.05

CHAPTER 65

Headgear and parts thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 65	Headgear and parts thereof	Manufacture from materials classified in a heading other than that of the product
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 65.01 and 65.02

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 65.01 and 65.02

CHAPTER 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 66.03
66.03	Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials classified in a heading other than that of the product

CHAPTER 68

Articles of stone, plaster, cement, asbestos, mica or similar materials.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials classified in a heading other than that of the product
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of headings No. 68.01; mosaic cubes and the like of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 25.14 and 25.17

CHAPTER 69

Ceramic products

HS Code	Description of goods	Working or processing carried out on non-originating products that confers originating status
Ex. Chapter 69	Ceramic products	Manufacture from materials classified in a heading other than that of the product
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 69.07

CHAPTER 70

Glass and Glassware

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 70	Glass and glassware	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 70.03 and 70.04
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 70.03, 70.04 and 70.05

CHAPTER 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	Manufacture from materials classified in a heading other than that of the product
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 71.01 through 71.04

CHAPTER 72

Iron and steel

Chapter Rule

In the case of wire products of chapter 72, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
72.01	Pig iron and spiegeleisen in pigs, blocks or other forms	Manufacture from materials classified in a heading other than that of the product
72.02	Ferro-alloys	Manufacture from materials classified in a heading other than that of the product
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.9%, in lumps, pellets or similar forms.	Manufacture from materials classified in a heading other than that of the product
72.04	Ferro waste and scrap; remelting scrap ingots of iron or steel	Manufacture from materials classified in a heading other than that of the product
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel	Manufacture from materials classified in a heading other than that of the product
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron or heading No. 72.03)	Manufacture from materials classified in a heading other than that of the product
72.07	Semi-finished products of iron or non-alloy steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.06
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, (cold-reduced), not clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.08 and 72.09
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.08 and 72.09

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.08 through 72.13
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	Manufacture from materials classified in a heading other than that of the product, except from heading
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.13 and 72.09
72.15	Other bars and rods of iron or non-alloy steel	Manufacture from materials classified in a heading other than that of the product.
72.16	Angles, shapes and sections of iron or non-alloy steel	Manufacture from materials classified in a heading other than that of the product.
72.17	Wire of iron or non-alloy steel	Manufacture from materials classified in a heading other than that of the product.
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:	Manufacture from materials classified in a heading other than that of the product.
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.20
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.19
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	Manufacture from materials classified in a heading other than that of the product, except from materials from heading 72.22
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.19, 72.20 and 72.21

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
72.23	Wire of stainless steel.	Manufacture from materials classified in a heading other than that of the product
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	Manufacture from materials classified in a heading other than that of the product
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.26
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.25
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.28
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 materials classified in a heading other than that of the product, except from materials of heading 72.25 through 72.27
72.29	Wire of other alloy steel.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 73

Articles of iron or steel

Chapter Rule

In the case of wire products of chapter 73, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 73	Articles of iron or steel	Manufacture from materials classified in a heading other than that of the product

HS Code	Description	Working or processing carried out on non-originating materials that confers originating status
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	Manufacture from materials classified in a heading other than that of the product except from materials from heading 72.07
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.08 through 72.16, 73.01, 73.04, 73.05 and 73.06
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	Manufacture from materials classified in a heading other than that of the product
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 74

Copper and articles thereof

Chapter Rule

In the case of wire products of chapter 74, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 74	Copper and articles thereof.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
74.07	Copper bars, rods and profiles.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 74.03
74.08	Copper wire.	Manufacture from materials classified in a heading other than that of the product
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm.	Manufacture from materials classified in a heading other than that of the product
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 74.09

CHAPTER 75

Nickel and articles thereof

In the case of wire products of chapter 75, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 75	Nickel and articles thereof	Manufacture from materials classified in a heading other than that of the product
75.05	Nickel bars, rods, profiles and wire.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 75.02

F. Aluminium

CHAPTER 76

Aluminium and articles thereof

Chapter Rule

In the case of wire products of chapter 76, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 76	Aluminium and articles thereof.	Manufacture from materials classified in a heading other than that of the product
76.04	Aluminium bars, rods and profiles.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 76.01
76.05	Aluminium wire.	Manufacture from materials classified in a heading other than that of the product
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.	Manufacture from materials classified in a heading other than that of the product
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 76.06
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 76.04 through 76.06, 76.08 and 76.09

CHAPTER 78

Lead and articles thereof

Chapter Rule

In the case of wire products of chapter 76, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 78	Lead and articles thereof	Manufacture from materials classified in a heading other than that of the product
78.03	Lead bars, rods, profiles and wire	Manufacture from materials classified in a heading other than that of the product

CHAPTER 79

Aluminum and articles thereof

Chapter Rule

In the case of wire products of chapter 79, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 79	Aluminum and articles thereof	Manufacture from materials classified in a heading other than that of the product
79.04	Zinc bars, rods, profiles and wire.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 79.01

CHAPTER 80

Tin and articles thereof

Chapter Rule

In the case of wire products of chapter 80, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex- Chapter 80	Tin and articles thereof	Manufacture from materials classified in a heading other than that of the product
80.03	Tin bars, rods, profiles and wire	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 80.01

CHAPTER 81

Other base metals; cermets; articles thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 81	Other base metals; cermets; articles thereof.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05 put up in sets for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 82.02 to 82.05
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.	Manufacture from materials classified in a heading other than that of the product, except from other headings of this Chapter
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	Manufacture from materials classified in a heading other than that of the product, except from other headings of this Chapter
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	Manufacture from materials classified in a heading other than that of the product, except from other headings of this Chapter

CHAPTER 83

Miscellaneous articles of base metal

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials classified in a heading other than that of the product

G. Machinery, Equipment and Electrical/Electronic Appliances

CHAPTER 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	Manufacture from materials classified in a heading other than that of the product
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.03	Central heating boilers other than those of heading No. 84.02	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recovers); condensers for steam or other vapour power units.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.06	Steam turbines and other vapour turbines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.07 and 84.08
84.10	Hydraulic turbines, water wheels, and regulators thereof.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.11	Turbo-jets, turbo-propellers and other gas turbines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.12	Other engines and motors	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.13	Pumps for liquids, whether or not fitted with a measuring device, liquid elevators.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers including their mechanical grates, mechanical ash discharges and similar appliances.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders thereof.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.25	Pulley tackles and hoists other than skip hoists; winches and capstans; jacks.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.29	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.31	Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 84.25 through 84.30, 85.01
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.34	Milking machines and dairy machinery	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.38	Machinery not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.40	Book-binding machinery, including book-sewing machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.43	Printing machinery; machines for uses ancillary to printing	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.46	Weaving machines (looms).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.48	Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.44 to 84.47
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	Manufacture from materials classified in a heading other than that of the product
84.50	Household or laundry-type washing machines, including machines which both wash and dry.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.55	Metal-rolling mills and rolls therefor.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.58	Lathes (including turning centres) for removing metal.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No. 84.58.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.63	Other machine-tools for working metal or cermets, without removing material.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening die-heads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.56 through 84.65 and 85.01
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.69	Typewriters other than printers of heading No. 84.71; word-processing machines	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions, accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.69 to 84.72 and 85.42

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials not specified or included elsewhere in this Chapter.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	Manufacture from materials classified in a heading other than that of the product
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.82	Ball or roller bearings	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	Manufacture from materials classified in a heading other than that of the product
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.01 to 84.84

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.01	Electric motors and generators (excluding generating sets).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.02	Electric generating sets and rotary converters.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.03	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 85.01 and 85.02
85.04	Electrical transformers, static converters (for example rectifiers) and inductors.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks; clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electro-magnetic lifting heads.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.06	Primary cells and primary batteries.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.07	Electric accumulators, including separators thereof, whether or not rectangular (including square).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.09	Electro-mechanical domestic appliances with self-contained electric motor	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.10	Shavers, hair clippers and hair removing appliances, with self-contained electric motor	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.12	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetors), other than lighting equipment of heading No. 85.12.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or electric heating equipment.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.17	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunications apparatus for carrier-current line systems or for digital line systems; videophones.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.18	Microphones and stands thereof; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 to 85.21.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 85.19 to 85.21
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of chapter 37.	Manufacture from materials classified in a heading other than that of the product, except from heading 85.24
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.26	Radar apparatus, radio navigational aid and apparatus and radio remote control apparatus.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 85.25 to 85.28
85.30	Electrical signalling, safety or traffic, control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.80).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.34	Printed circuits	Manufacture from materials classified in a heading other than that of the product
85.35	Electrical apparatus for switching or protecting electrical circuits or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1000 volts.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.36	Electrical apparatus for switching or protecting electrical circuits or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage exceeding 1000 volts.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments for apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 85.17	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.38	Parts suitable for use solely or principally with the apparatus of heading No.85.35, 85.36 or 85.37.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 85.35 to 85.37
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.40	Thermionic, cold cathodes or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes. Mercury are rectifying valves and tubes, cathode-ray tubes, television camera tubes).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or make-up into panels; light emitting diodes; mounted piezo-electric crystals.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.42	Electronic integrated circuits and microassemblies.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	Manufacture from materials classified in a heading other than that of the product
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	Manufacture from materials classified in a heading other than that of the product, except from headings 73.12, 74.08, 74.13, 76.05, 76.14 and 90.01
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal; of a kind used for electrical purposes.	Manufacture from materials classified in a heading other than that of the product
85.46	Electrical insulators of any material.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints thereof; of base metal lined with insulating material.	Manufacture from materials classified in a heading other than that of the product
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 85.01 to 85.47

CHAPTER 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
86.07	Parts of railway or tramway locomotives or rolling-stock.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 86.01 through 86.06

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
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 from materials classified in a heading other than that 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 from materials classified in a heading other than that of the product, except from materials of heading 73.09 through 73.11

CHAPTER 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
87.01	Tractors (other than tractors of heading No. 87.09).	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.02, 87.05 and 87.06
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01, 87.03 to 87.06
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02, including station wagons and racing cars.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.02, 87.04 to 87.06
87.04	Motor vehicles for the transport of goods.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.02, 87.03, 87.05 and 87.06

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01 to 87.04 and 87.06
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01 to 87.05 and 87.08
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01 to 87.06 and 87.08
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 68.13, 87.01 to 87.07, 87.09 to 87.16
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 68.13, 84.31 and 87.08
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Manufacture from materials classified in a heading other than that of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 87.14
87.12	Bicycles and other cycles (including delivery tricycles), not motorised	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 87.14

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
87.13	Invalid carriages, whether or not motorised or otherwise mechanically propelled.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 87.14
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 68.13 and 87.10 to 87.13
87.15	Baby carriages and parts thereof.	Manufacture from materials classified in a heading other than that of the product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.31 and 87.09

CHAPTER 88

Aircraft, spacecraft, and parts thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 88.02
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 88.01
88.03	Parts of goods of heading No. 88.01 or 88.02.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 88.01 and 88.02
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.07 and 54.08 and from heading 59.02
88.05	Aircraft launching gear; deck-arrester or similar gear; ground flying trainers; parts of the foregoing articles.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 89

Ships, boats and floating structures

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.02 and 89.03
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.01 and 89.03
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 89.01 and 89.02
89.04	Tugs and pusher craft.	Manufacture from materials classified in a heading other than that of the product
89.05	Lightvessels, firefloats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.01 to 89.04 and 89.06 to 89.08
89.06	Other vessels, including warships and lifeboats other than rowing boats.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.03 and 89.05
89.07	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).	Manufacture from materials classified in a heading other than that of the product, except from headings 89.03 and 89.05
89.08	Vessels and other floating structures for breaking up.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.01 to 89.07

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from materials classified in a heading other than that of the product
90.04	Spectacles, goggles and the like, corrective, protective or other.	Manufacture from materials classified in a heading other than that of the product, provided frames or lenses are originating

CHAPTER 91

Clocks and watches and parts thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 91	Clocks and watches and parts thereof	Manufacture from materials classified in a heading other than that of the product

CHAPTER 92

Musical instruments; parts and accessories of such articles

HS Code number	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 92.09

HS Code number	Description of goods	Working or processing carried out on non-originating materials that confers originating status
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings of Chapter 92

CHAPTER 93

Arms and ammunition; parts and accessories thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
93.01	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel
93.02	Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 93.01 to 93.04
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads,	Manufacture from materials classified in a heading other than that of the product
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with any springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	Manufacture from materials classified in a heading other than that of the product, except from fabrics of Chapters 50 to 55

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials classified in a heading other than that of the product
95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls carriages	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 95.02 to 95.08

CHAPTER 96

Miscellaneous manufactured articles

Chapter Rule

For purposes of conferring origin to sets of heading 96.05, such products shall assume the origin criteria of the item that gives the set its essential character. For this purpose, essential character shall be taken to mean the predominant physical nature, principal function, or other attribute of a good that establishes the identity of the set.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 96	Miscellaneous manufactured articles	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	Chapter Rule

Chapter 97

Works of art, collectors' pieces and antiques

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials classified in a heading other than that of the product

APPENDIX VI:

GOODS OF PARTICULAR IMPORTANCE TO THE ECONOMIC DEVELOPMENT OF COMESA MEMBER STATES

The following is the list of goods designated by Council to be *goods of particular importance to the economic development of the Member States* and containing not less than 25 percent of value added, notwithstanding the provisions of the 35% minimum Value Added criterion.

SERIAL NO.	TARIFF HEADING	COMMODITY DESCRIPTION
1.	HS 25.23	Portland cement, cement fondue, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker.
2.	HS 27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight or petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparation.
3.	HS 30.03; 30.04	Medicaments (including veterinary medicaments).
4.	HS 31.02	Mineral or chemical fertilisers, nitrogenous.
5.	HS 31.03	Mineral or chemical fertilisers, phosphatic.
6.	HS 31.04	Mineral or chemical fertilisers, potassic.
7.	HS 31.05	Other fertilisers; goods of chapter 31 in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.
8.	HS 3808.10, 3808.20; 3808.30 3808.90	Insecticides; fungicides; weed-killers (herbicides); preservatives for timber or leather; cattle dips.
9.	HS 84.23	Weighing machinery (excluding balances of a sensitivity of 5cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds.
10.	HS 85.17	Electrical line telephonic and telegraphic apparatus for carrier-current line systems.

11.	HS 85.33; 85.34; 85.35, 85.36; 85.37, 85.38	Electrical apparatus for making and breaking electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, (including potentiometers), other than heating resistors; printed circuits, switchboards, (other than telephone switchboards) and control panels.
12.	HS 90.18	Medical, dental, surgical & veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments).
13.	HS 9028.20	Liquid meters.
14.	ex HS 9028.90	Parts and accessories of liquid meters.
15.	HS 82.07	Interchangeable tools for hand tools, for machine tools or for power operated hand tools (for example, for pressing, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving, including dies for wire drawing, extrusion dies for metal; and rock drilling bits.
16.	HS 84.02	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.
17.	HS 84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, super-heaters, soot removers, gas recovers and the like); condensers for vapour engines and power units.
18.	HS 8409.99	Parts of railway locomotive engines.
19.	ex HS 8412.80	Windmill for water pumps.
20.	HS 84.13	Pumps (including motor-pumps and turbo-pumps) for liquids, whether or not fitted with measuring devices.
21.	HS 8416.30, ex HS 8416.90	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances and parts thereof.
22.	HS 84.18	Refrigerators, freezers and other refrigerating or other freezing or refreezing equipment, electric or other.
23.	HS 8421.21; ex 8421.23; ex 8421.39	Steam cleaners, industrial dust extractors, oil filter elements, water purification equipment, air pollution and cleaning equipment.
24.	HS 8424.81; 8424.89; ex 8424.90	Mechanical appliances (whether or not hand-operated) for projecting, dispensing or spraying liquids.

25.	HS 84.29, 8430.10; 8430.31 8430.39; 8430.41 8430.49; 8430.50 8430.61; 8430.62 8430.69; 8431.41 8431.42; 8431.43 8431.49	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth minerals or ores (for example, ploughs, harrows, cultivators, seed and fertiliser distributors).
26.	HS 8432.10, 8432.21; 8432.29 8432.30; 8432.40 ex HS 8432.90	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors).
27.	HS 84.33	Harvesting and threshing machinery: straw and fodder presses, hay or grass mowers, winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading 84.29).
28.	HS 84.36	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery, germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.
29.	HS 84.37	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables.
30.	HS 84.38	Machinery not falling within any other heading of Chapter 84, of a kind used in the following food or drink industries, bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mining or slicing machines), sugar manufacture or brewing.
31.	HS 8445.20, 8445.30; 8445.40	Textile spinning or twisting machines; textile doubling, throwing and reeling (including weft-winding) machines.
32.	HS 8448.31, 8448.32; 8448.33 8448.39; 8448.41 8448.42; 8448.49 8448.51; 8448.59	Parts and accessories for use with the machines of heading no. 84.36
33.	HS 84.50; 8451.10; 8451.21 8451.29; 8451.40 8451.90	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery).

34.	HS 84.53	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)
35.	HS 84.54	Convertors, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries.
36.	HS 84.55	Rolling mills and rolls therefor.
37.	HS 84.56, 84.57, 84.58, 84.59, 84.60, 84.61, 84.62, 84.63	Machine-tools for working metal carbides, not being machines falling within heading no. 84.49 or 84.50
38.	HS 84.64	Machine tools for working stone, ceramics, concrete, asbestos, cement and like mineral materials or for working glass in the cold, other than machines falling within heading no. 84.49.
39.	HS 84.65	Machine tools for working wood, cork, bone, ebonite (Vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49
40.	HS 8466.91; 8466.92; 8466.93 8466.94	Accessories and parts for use with the machine-tools of heading No. 84.45, 84.46 or 84.47.
41.	HS 84.67	Tools for working in the hand, pneumatic or with self-contained non-electric motor.
42.	HS 84.68	Gas operated welding, brazing, cutting and surface tempering appliances.
43.	HS 8474.20, 8474.31; 8474.80 ex 8474.90	Stone crushing machines and parts thereof; concrete mixers and parts thereof; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form and parts thereof.
44.	HS 84.77, 84.78, HS 8479.10, ex 8479.20, ex 8479.90	Vegetable oil extractors and parts thereof; machines and mechanical appliances for public works, building or the like and parts thereof, machines and mechanical appliances for the rubber or artificial plastic materials, industries and parts thereof; machines and mechanical appliances for the tobacco industry and parts thereof; parts of the machines and mechanical appliances for the fats and oils industry.
45.	HS 84.80	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials.

46.	HS 85.01; 85.02, 85.03; 85.04	Electrical goods of the following description; generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors.
47.	HS 85.14; 85.15	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser operated welding, brazing, soldering or cutting machines and apparatus.
48.	HS 86.04	Railway and tramway rolling stock, the following: workshops, cranes and other service.
49.	HS 86.06	Railway and tramway goods vans, goods wagons and trucks.
50.	HS 86.07	Parts of railway and tramway locomotives and rolling stock.
51.	HS 87.01	Tractors (other than those falling within heading no. 87.07) whether or not fitted with power take-offs, winches or pulleys.
52.	HS 87.02; 87.04	Dumpers and bulk handling transport vehicles for liquids and petroleum products; motor vehicles excluding passenger motor cars designed for the transport of less than 10 persons (including the driver); ordinary lorries and vans.
53.	HS 84.27; 87.09	Works trucks, mechanically propelled, of the type used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers).

PART 2

**PROCEDURES FOR THE
IMPLEMENTATION OF THE
PROTOCOL ON RULES OF
ORIGIN**

Foreword

This manual provides guidance in a consolidated and concise form the practical application of the provisions of the Protocol on Rules of Origin of the Common Market for Eastern and Southern Africa (COMESA). It covers matters relating to the administration and policing of the rules of origin under the COMESA trade regime. It is intended to ensure the uniform interpretation and application of the provisions of the Protocol by the COMESA Member States; and replaces the manual, which was prepared in September 2002.

The manual has been prepared by the COMESA Secretariat primarily to ensure that the principles and rules of the Protocol on Rules of Origin are uniformly applied by the COMESA Member States.

Although the manual is based on official texts of the COMESA Treaty and Protocol, it cannot be regarded as a substitute for these texts. It will, therefore, have to be used in conjunction with Treaty and the Protocol on Rules of Origin.

It is arranged in a four chapter format:

Chapter 1 provides an introduction to the COMESA trade regime

Chapter 2 covers the technical issues relating to COMESA Rules of Origin

Chapter 3 covers the administrative aspects of the Protocol on Rules of Origin

Chapter 4 provides the organizational requirements for the implementation of the Protocol on Rules of Origin.

This manual shall be revised from time to time based on the decisions made by the Council of Ministers.

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CHAPTER 1 INTRODUCTION

1.1 Background

The concept of Rules of Origin has become increasingly important for international trade. In fact, the implementation of preferential trade regimes and the application of trade measures, such as, import bans and prohibitions, discriminatory restrictions, tariff quotas, among others, depend on the application of rules of origin.

The Treaty establishing the Common Market for Eastern and Southern Africa (COMESA) provides, in Article 48, that goods shall be accepted as eligible for Common Market treatment if they originate in the Member States, and the definition of such products shall be as provided in a Protocol on Rules of Origin to be concluded by the member States.

In 1994, COMESA Member States agreed on the rules of origin for products to be traded between themselves, as provided for under Article 4(1)(e) of the Treaty. The COMESA Rules of Origin are the cornerstone of the COMESA trade regime and serve to prevent non-COMESA members from benefiting from preferential tariffs for them to access the COMESA market. The determination of the eligibility of products to COMESA origin and the granting of preferential tariffs to goods originating in the Member States are important processes in the implementation of the COMESA trade regime. The effective and uniform implementation of the provisions of the Protocol on Rules of Origin by the Member States is important as it helps in strengthening the COMESA trade regime.

1.2 Scope

This manual outlines the procedures to be followed in the administration of the Protocol on Rules of Origin by the Member States. It provides guidance to Designated Issuing Authorities and Customs Administrations in COMESA Member States, and is also useful for training purposes.

The manual does not contain any provisions on the classification or customs valuation of goods. These are contained in various WCO and WTO publications.

1.3 Aim of guidance

The aim of this manual is to:

- i. Translate the Protocol on Rules of Origin for practical application
- ii. Explain the basic origin criteria under the COMESA preferential trade regime
- iii. Provide guidance on the procedures for the approval and registration of exporters

- iv. Provide guidance on the issuing of COMESA Certificates of Origin
- v. Provide guidance on origin verification
- vi. Explain the Dispute Settlement procedure under the COMESA trade regime
- vii. Give guidance on the organizational requirements for the effective implementation of the Protocol on Rules of Origin.

1.4 COMESA Member States

The following countries are members of the Common Market for Eastern and Southern Africa:

The Republic of Burundi;

Union des Comores;

The Republic of Djibouti;

The Democratic Republic of Congo;

The Arab Republic of Egypt;

The State of Eritrea;

The Republic of Ethiopia;

The Republic of Kenya;

The Republic of Madagascar;

The Republic of Malawi;

The Republic of Mauritius;

The Republic of Rwanda;

The Republic of Seychelles;

The Republic of Sudan;

The Kingdom of Swaziland;

The Republic of Uganda;

The Republic of Zambia; and

The Republic of Zimbabwe.

1.5 Product Coverage

Under the COMESA trade regime, goods qualify for preferential tariff treatment if they originate in the Member States. This means that all goods that meet the requirements of the COMESA Rules of Origin qualify for preferential tariff treatment when they are traded within COMESA.

CHAPTER 2 COMESA RULES OF ORIGIN

2.1 Definition

COMESA Rules of Origin are a set of criteria that is used to distinguish between goods that are produced within the COMESA Member States and are entitled to preferential tariff treatment and those that are considered to have been produced outside the COMESA region that attract full import duties when traded.

Since COMESA Rules of Origin are used for granting tariff preferences, they are referred to as preferential rules of origin.

2.2 Determination of origin (Rule 2 of the Protocol on Rules of Origin)

2.2.1 Article 48 of the Treaty Establishing the Common Market for Eastern and Southern Africa (hereinafter referred to as the “Treaty”) provides that goods shall be accepted as eligible for Common Market tariff treatment if they originate in the member States, and the definition of products originating in the member States shall be as provided for in a Protocol on Rules of Origin.

2.2.2 Under the COMESA trade regime, a product shall be considered as originating in a member State if it is consigned directly from a member State to a consignee in another member State and has either been wholly produced or undergone substantial transformation in that Member State.

2.2.3 The COMESA Rules of Origin have five independent criteria, and goods are considered as originating in a Member State if they meet any of the five. The criteria are as follows:

- a. The goods should be wholly produced in a Member State; or
- b. The goods should be produced in the Member States and the c.i.f. value of any foreign materials should not exceed 60% of the total cost of all materials used in their production; or
- c. The goods should be produced in the Member States and attain a value added of at least 35% of the ex-factory cost of the goods; or
- d. The goods should be produced in the Member States and should be classifiable under a tariff heading other than the tariff heading of the non-originating materials used in their production;
- e. The goods should be designated by the Council of Ministers as “goods of particular importance to the economic development of the Member States” and should contain not less than 25% value added, notwithstanding the provisions of

paragraph (iii) above.

These rules are discussed in detail in paragraphs that follow.

2.3 Direct Consignment Rule

The goods should be consigned directly from one Member State to a consignee in another Member State. This implies that goods should be transported directly from a consignor in another Member State.

However, goods consigned from and to land locked Member States may for purposes of transportation, transit through other countries.

2.4. Wholly produced goods - [Rule 2(1)(a) of the Protocol]

They have been wholly produced in a member State as defined in Rule 3 of the Protocol.

Explanation:

Rule 3 provides a list of products that are considered as “wholly produced” in the member States.

Such products contain no materials imported from outside the COMESA region.

Goods wholly produced in the Member States:

- (a) Mineral products extracted from the ground or sea-bed of the Member States;
- (b) Vegetable products harvested within the Member States;
- (c) Live animals born and raised within the Member States;
- (d) Products obtained from live animals within the Member States;
- (e) Products obtained by hunting or fishing conducted within the Member States;
- (f) Products obtained from the sea and from rivers and lakes within the member States by a vessel of a Member State;
- (g) Products manufactured in a factory of a member State exclusively from the products referred to in sub-paragraph (f) of paragraph 1 of this rule;
- (h) Used articles fit only for the recovery of materials, provided that such articles have been collected from users within the Member States;
- (i) Scrap and waste resulting from manufacturing operations within the Member State;

- (j) Goods produced within the Member States exclusively or mainly from one or both of the following:
 - (i) Products referred to in sub-paragraphs (a) to (i), above
 - (ii) Materials containing no element imported from outside the member states or of undetermined origin

Note: *Electrical power, fuel, plant, machinery and tools used in the production of goods shall always be regarded as wholly produced within the Common Market when determining the origin of the goods.*

2.5 Material content criterion - [Rule 2(1)(b)(i) of the Protocol]

The goods have been produced in a Member State wholly or partially from imported materials (or from materials of unknown origin) and the c.i.f. value of materials imported from outside the region does not exceed 60% of the total cost of materials used in production.

Explanation:

Under this criterion, only the cost of the materials (domestic and imported) used in production is considered for purposes of determining origin.

Materials whose origin is unknown are considered as “imported” for purposes of this rule, and their price shall be the earliest ascertainable price paid for them in the Member State where they are used in a process of production.

The value of the imported materials is the c.i.f. value accepted by Customs at the time of clearance for home consumption or under temporary admission procedures.

Formula for calculation of material content (%):

□ Import material content:

$$\text{Import material content} = \frac{\text{c.i.f. value of imported materials}}{\text{cost of local materials} + \text{c.i.f. value of imported materials}}$$

□ Local material content:

This rule can also be expressed in terms of domestic materials, where a minimum of 40% local content should be achieved for the finished goods to qualify as originating in a member State.

$$\text{Local material content} = \frac{\text{cost of local materials}}{\text{cost of local materials} + \text{c.i.f. value of imported materials}}$$

2.6 Value-added criterion - [Rule 2(1)(b)(ii) of the Protocol]

The goods have been produced in a member state wholly or partially from imported materials (or materials of unknown origin) and the value added resulting from the process of production accounts for at least 35% of the ex-factory cost of the finished product.

Explanation:

The value added is the difference between the ex-factory cost of the finished product and the c.i.f. value of imported materials used in production.

Ex-factory cost means the value of the total inputs required to produce a given product.

In applying this criterion, domestic material content may be either low or non-existent in the composition of the products to be exported.

Materials whose origin cannot be determined shall be deemed to have been imported from outside the region.

Calculation of ex-factory cost:

The following costs, charges and expenses should be included:

- (a) The cost of imported materials, as represented by their c.i.f. value accepted by the Customs authorities on clearance for home consumption, or on temporary admission at the time of last importation into the Member State where they were used in a process of production, less the amount of any transport costs incurred in transit through other member States.

Provided that the cost of imported materials not imported by the manufacturer will be the delivery cost at the factory but excluding customs duties and other charges of equivalent effect thereon;

- (b) The cost of local materials, as represented by their delivery price at the factory;
- (c) The cost of direct labour as represented by the wages paid to the operatives responsible for the manufacture of the goods;
- (d) The Cost of direct factory expenses, as represented by:
 - (i) the operating cost of the machine being used to manufacture the goods;
 - (ii) the expenses incurred in the cleaning, drying, polishing, pressing or any other process, as may be necessary for the finishing of the goods;
 - (iii) the cost of putting up the goods in their retail packages and the cost of such packages but excluding any extra cost of packing the goods for

transportation or export and the cost of any extra packages;

(iv) the cost of special designs, drawings or layout; and the hire of tools, or equipment for the production of the goods.

(e) The cost of factory overheads as represented by:

- (i) rent, rates and insurance charges directly attributed to the factory;
- (ii) indirect labour charges, including salaries paid to factory managers, wages paid to foremen, examiners and testers of the goods;
- (iii) power, light, water and other service charges directly attributed to the cost of manufacture of the goods;
- (iv) consumable stores, including minor tools, grease, oil and other incidental items and materials used in the manufacture of the goods;
- (v) depreciation and maintenance of factory buildings, plant and machinery, tools and other items used in the manufacture of the goods

The following costs, charges and expenses should be

(a) Administration expenses as represented by:

- (i) office expenses, office rent and salaries paid to accountants, clerks, managers and other executive personnel;
- (ii) directors' fees, other than salaries paid to directors who act in the capacity of factory managers;
- (iii) statistical and costing expenses in respect of the manufactured goods;
- (iv) investigation and experimental expenses.

(b) Selling expenses, as represented by:

- (i) the cost of soliciting and securing orders, including such expenses as advertising charges and agents' or salesmen' commission or salaries;
- (ii) expenses incurred in the making of designs, estimates and tenders.

(c) Distribution expenses, represented by all the expenditure incurred after goods have left the factory, including;

- (i) the cost of any materials and payments of wages incurred in the packaging of the goods for export;

- (ii) warehousing expenses incurred in the storage of the finished goods;
 - (iii) the cost of transporting the goods to their destination.
- (d) Charges not directly attributed to the manufacture of the goods:
- (i) any customs duty and other charges of equivalent effect paid on the imported raw materials;
 - (ii) any excise duty paid on raw materials produced in the country where the finished goods are manufactured;
 - (iii) any other indirect taxes paid on the manufactured products;
 - (iv) any royalties paid in respect of patents, special machinery or designs; and
 - (v) finance charges related to working capital.

Example:

A producer in member State X makes wooden tables for sale to a buyer in member State Y. The producer uses local timber and timber imported from Member State Z and Malaysia, respectively. The producer incurs the following costs per table, but he is not sure whether the tables qualify for preferential tariff treatment or not:

Materials	Cost (currency unit)
Timber:	
Local timber	200
From Member State Z	100
Malaysian origin	900
Other costs:	
Glue (imported from Brazil)	5
Varnish (imported from Germany)	8
Factory overheads:	
Rent and rates	100
Depreciation of machinery	80
Direct labour	300
Ex-factory cost	1693

Calculations:

$$(a) \quad (i) \text{ Import material content} = \frac{900+5+8}{200+100+900+5+8} = \frac{913}{1213} = 75\%$$

OR

$$(ii) \quad \text{Local material content} \quad = \frac{200+100}{200+100+900+5+8} = \frac{300}{1213} = 25\%$$

$$(b) \quad \text{Value added} \quad = \frac{1693-913}{1693} = \frac{780}{1693} = 46\%$$

The material content and value added should be calculated to the nearest whole number.

Example:

$$74,9\% = 75\%$$

$$74.5\% = 75\%$$

$$74.4\% = 74\%$$

Explanation:

It is clear from the above that the table largely satisfies the value added criterion. However, the same table would not satisfy the material content criterion, since imported materials exceed 60% of the total cost of materials used in producing the table.

2.7 Change in Tariff Heading (CTH) Rule - [Rule 2(1)(b)(iii) of the Protocol]

The goods have been produced in a member State wholly or partially from imported materials and are classified or become classifiable under a heading other than the tariff heading of the imported materials.

Explanation:

Under this criterion, origin is conferred if the manufacturing or processing carried out in the member States is substantial and results in a product which falls under a heading of the Harmonized Commodity Description and Coding System (HS) which is different from that under which the non-originating materials used in its manufacture fall.

In applying the CTH Rule particular attention should be given to exclusions.

Example I

Margarine of tariff heading 15.07 manufactured in a COMESA member State can only qualify as a COMESA originating product if it is manufactured from imported materials classified in headings other than 15.07, 15.12 and 15.15.

Example II

Men's or boys' shirts, knitted or crotcheted of tariff heading 61.05.

Rule: CTH except from cotton fabrics and goods of heading 61.17.

Explanation:

These products will qualify as originating in COMESA if they are made from imported fabrics other than cotton, and also if they have not been made from parts and accessories of heading 61.17.

2.8 Goods of particular importance to economic development – [Rule 2(1) (c) of the Protocol]

The goods have been produced in the member States and should be designated by Council as “goods of particular importance to the economic development of the member States” and should contain not less than 25% value-added, notwithstanding the provisions of Rule 2(1)(b) (ii) above.

Examples:

Tariff Heading	Commodity description
HS 25.23	Portland cement;
HS 84.53	Machinery for preparing hides; etc.

2.9 Cumulation of origin [Rule 2(3) of the Protocol]

For the purposes of implementing the Protocol on Rules of Origin, the member States shall be considered as one territory.

Raw materials or semi-finished goods originating in any of the member States and undergoing working or processing either in one or more States shall, for the purpose of determining the origin of a finished product, be deemed to have originated in the member State where the final processing or manufacturing takes place, provided they have undergone working or processing going beyond that referred to in Rule 5 of the Protocol.

In applying this rule, the evidence of originating status of raw materials or semi-finished goods imported from another member State is given by a Certificate of Origin issued by the Designated Issuing Authority in the exporting Member State.

2.10 Processes not conferring origin [Rule 5 of the Protocol]

The Protocol contains a list of operations and processes, which shall be considered as insufficient to support a claim that goods originate from a member State.

The list is as follows:

- (a) packaging, bottling, placing in flasks, bags, cases and boxes, fixing on cards or boards and all other simple packaging operations;
- (b)
 - (i) simple mixing of ingredients imported from outside Member States
 - (ii) simple assembly of components and parts imported from outside the member States to constitute a complete product;
 - (iii) simple mixing and assembly where the costs of the ingredients, parts and components imported from outside Member States and used in any of such processes exceed 60 per cent of the total costs of the ingredients, parts and components used.
- (c) operations to ensure the preservation of merchandise in good condition during transportation and storage such as ventilation, spreading out, drying, freezing, placing in brine, sulphur dioxide or other aqueous solutions, removal of damaged parts and similar operations;
- (d) changes of packing and breaking up of or assembly of consignments;
- (e) marking, labelling or affixing other like distinguishing signs on products or their packages;
- (f) simple operations consisting of removal of dust, sifting or screening, sorting, classifying and matching, including the making up of sets of goods, washing, painting and cutting up;
- (g) a combination of two or more operations specified in sub-paragraph (a) to (f) of this Rule;
- (h) slaughter of animals.

Explanation:

Products resulting from these operations and processes retain their foreign origin and are thus not entitled to preferential tariff treatment.

2.11 Split consignments [Rule 6(3) of the Protocol]

Unassembled or disassembled articles, which for transport or production reasons may have to

be exported at different times shall for purposes of granting preference be treated as one article.

This means that upon importation of the first consignment the importer should agree with the Customs authorities for the goods to be treated as one article and hence a single proof of origin (certificate) should be produced.

2.12 Goods produced in Export Processing Zones (EPZs)

Goods produced in Export Processing Zones within member States shall be granted preferential tariff treatment if they meet the requirements of the COMESA Rules of Origin.

2.13 Goods produced under licence

Goods produced under licence shall be granted preferential tariff treatment if they meet the requirements of the COMESA Rules of Origin. Companies manufacturing goods under licence of international firms should ensure that the outer package of the product shows the name and address of the company producing the products in the Member State. This will enable the goods in question to be considered as goods of COMESA origin.

CHAPTER 3

ADMINISTRATIVE PROCEDURES

3.1 Introduction

The implementation of the Protocol on Rules of Origin requires member States to apply common procedures in determining the eligibility of products to COMESA origin and the granting of preferential tariffs as provided under the COMESA trade regime.

The application of common administrative procedures by the member States will give confidence to fellow member States that the COMESA preferential trade regime is being effectively administered as intended. This will ensure that only goods originating in the COMESA region benefit from preferential tariff treatment.

3.2 Registration of exporters

Companies wishing to export under the COMESA preference regime should be registered with the relevant designated issuing authority in the member State in accordance with the national legislation. The review of the registration of these companies shall be made periodically.

Minimum Requirements:

- (a) Companies wishing to be registered as exporters should submit a written application to the relevant Designated Issuing Authority (Customs/Revenue Authority, Ministry of Trade and Chambers of Commerce).
- (b) Applications should be submitted in advance of any intended export.
- (c) The following information should be included in the application letter:

Name of company;

Physical address of the company;

Contact details: contact person, telephone number, fax number, e-mail address, etc;

Supporting evidence;

List of products intended for export

- (d) A registration number is issued to the exporter

3.3 Procedures for the issuance of COMESA Certificates of Origin

3.3.1 The issuing of certificates of origin at the time of export of the goods from one Member State to another should not be so burdensome on exporters to the extent that the process of issuing becomes a non-tariff barrier. It is important that the process of issuing the certificates be reliable and predictable at this will assist exporters in planning for their exports.

3.3.2 Proof of Origin

Goods that have been accepted as meeting all the requirements of the Rules of Origin are entitled to a COMESA Certificate of Origin, a specimen of which appears at Annex I.

The Certificate is issued by the Designated Issuing Authority in the exporting Member State. [A list of Member States' Designated Authorities is provided at Annex II]

The certificate of origin should be attached to the import goods declaration to enable the Customs authorities of the importing member State to grant preferential tariff treatment to the shipment.

3.4 What an exporter should do to obtain a certificate of origin

3.4.1. An exporter in a COMESA member State intending to export goods to another member State and desiring to have such goods granted preferential tariff treatment in the importing Member State must obtain a certificate of origin from the authority in his State who has been designated to issue such certificates.

The certificate, when presented by the importer to the Customs Authorities in the importing member State will serve as evidence of their originating status and hence enable them to be accorded preferential tariff treatment that is being sought.

3.4.2 An exporter who has been registered by the Designated Issuing Authority of a member State should do the following:

- (i) Ensure that the product(s) for which he is seeking a certificate have been approved, as per his letter of approval.
- (ii) Complete a certificate of Origin for each shipment based on his letter of approval issued by the Designated Issuing Authority.
- (iii) Quote his registration number in the appropriate box of the certificate.
- (iv) Attach the certificate of origin to the export bill of entry.
- (v) The export declaration, together with the certificate of origin and other supporting documents should be submitted to the Designated Issuing Authority

for authorisation of the export.

3.5 The COMESA Certificate of Origin

3.5.1 Who can fill it in?

The exporter should complete the certificate, as he is the person who has the facts about the originating status of the goods to be exported.

3.5.2 Completion of the Certificate of Origin form

The exporter must enter all the information required in boxes 1 to 11 on the form of the certificate, except Box 5, which is reserved for official use.

The form may be prepared by any process, provided the entries are indelible and legible. Neither erasures nor super-impositions are allowed on the form, and any alterations must be made by striking out the erroneous entries and thereafter making or inserting any required additions. Any such alterations must be initialed by the person who completed the form and endorsed by the authority designated to issue the certificate.

Any unused spaces on the form should be crossed out in such a manner as to prevent any subsequent addition.

Box 1: Exporter

Details of the registered exporter, who is a registered company operating in the member State must be entered in this box.

Box 2: Consignee

Details of the consignee in the importing member State must be entered in this box.

Box 3: Country, Group of countries in which the products are considered as originating

The member State(s) where the goods acquired their originating status must be entered in this box.

Box 4: Particulars of Transport

Details of transport used to ferry the goods from the exporting Member State to the importing member State must be entered in this box. For example: truck registration number: AAA 0001.

Box 5: For Official use

The Designated Issuing Authority can use this box to enter any pertinent information regarding the export shipment. E.g. where COMESA originating goods are re-shipped from one Member State to another, the reference number of the Certificate of origin issued by the first exporting

Member State can be entered in this box.

Box 6: Marks and numbers; number and kind of package; description of goods.

Marks and numbers:

Any identifying marks and numbers of the packages should be entered in this box.

If the goods are not numbered in any way, the words “No marks and numbers” should be entered.

Number and kind of package:

This refers to, for example, boxes, drums, bags, e.t.c.

For goods in bulk, the words “in bulk” should be entered.

Description of goods:

Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

Box 7: Customs Tariff

The tariff code as per the Member State’s national tariff schedule must be entered in this box.

Box 8: Origin Criterion

The specific qualifying criterion under Rule 2 of the Protocol on Rules of Origin must be entered in this box. For this purpose, the following letters should be used against each item entered in the certificate, as appropriate.

“P” – for goods wholly produced;

“M” – for goods to which material content criterion applies;

“V” – for goods to which the value added criterion applies;

“X” – for goods which are classified or become classifiable under a heading other than that under which the imported materials used in its manufacture fall; and

“Y” – for goods of particular economic importance to the Member State.

Box 9: Gross weight or other quantity

It is recommended that exporters give weights and other measures in metric system.

Box 10: Invoice no.

State the number(s) and date(s) of the invoice(s) relating to the goods described in box 6.

Box 11: Declaration by Exporter/Producer/Supplier

Before signing the Declaration, the Exporter should ensure that all the particulars entered by him in the form are correct.

While the exporter is free to decide who will sign declarations on his behalf, it is recommended that the person so authorized be a member of the exporting firm.

Declarations signed by shipping or forwarding agents and the like are not acceptable.

The signature must not be mechanically reproduced or made with a rubber stamp, as by signing the form, the exporter declares that the goods described in Box 6 qualify as COMESA originating products. If this declaration is incorrect, the exporter would have committed an offence under Customs law.

Box 12: Certificate of Origin

This box should be filled in by the Designated Issuing Authority of the exporting member State.

The Authority should endorse its origin verification stamp in this box in the appropriate space. The impression of the stamp should be very clear to avoid raising doubt by authorities of the importing Member State as to its authenticity.

3.6 Procedures for processing the COMESA Certificates of Origin

3.6.1 The declaration furnished by an exporter claiming that the goods being exported by him are eligible for preferential tariff treatment must be authenticated by the authority designated by the exporting Member State, if the goods are to be accepted by the importing member State as originating in a COMESA member State.

Before such authentication (by stamping and signing the certificate) the authority should satisfy itself that the requirements of the Rules of Origin applicable to the goods for which preferential tariff treatment is being claimed have been complied with.

3.6.2 The Designated Issuing Authority will process the certificate as follows:

- (i) Ensure that the Certificate of Origin form has been completed in triplicate;
- (ii) Ensure that the form is completely and correctly filled out;
- (iii) Confirm that product meets the requirements of the COMESA Rules of Origin;
- (iv) Confirm that the exporter's registration number has been entered in the appropriate box, i.e. on the top right hand corner of the certificate in the space "Ref. No..."
- (v) Compare the particulars entered in the certificate with those in the commercial

invoice;

- (vi) If everything is in order, enter country of origin, stamp and sign the certificate in box 12.
- (vii) The stamp to be used is the one whose impression has been circulated to other COMESA member States. Similarly, the official signing the certificate should have had his name and signature circulated to other member States.

NOTE: *After the Designated Issuing Authority has signed and issued the certificate, no other body should endorse it.*

3.6 3 Distribution of the Certificate of Origin

Once the certificate of origin has been certified, it should be distributed as follows:

Original copy

This copy should be returned to the exporter for onward transmission to the importer in the importing Member State to which the goods are consigned to enable the importer to complete the necessary documents for entry of the goods.

Duplicate copy

This copy should be retained by the Designated Issuing Authority.

Triplicate copy

This copy should be returned to the exporter for his records.

3.7 Retention of documents

3.7.1 Registered exporters should be under legal obligation to keep adequate records of their activities. Such records may include the following, among others:

- (i) Copies of import bills of entry and supporting documents, in respect of imported materials used in production;
- (ii) Orders received and fulfilled for delivery to customers within COMESA;
- (iii) Records of purchases of local materials
- (iv) Accounting records to support application of material content and value added origin criteria;
- (v) Copies of COMESA Certificates

3.7.2 The records must be kept for a minimum period of five years (or such other time as

stipulated in a member State's national legislation), from the date of the transaction indicated on the certificate of origin to which they relate.

3.8 Collaboration with Customs and other Authorities

Where the responsibility for certifying COMESA certificates of origin is vested in an agency other than the Customs Authorities, an effective collaborative relationship between the two bodies should be developed for the effective performance of the certification and verification function.

The certifying authority should also co-operate with other agencies, which can provide information, which may assist the authority to effectively carry out its mandate.

3.9 Re-exportation of COMESA originating goods

- (a) Re-exportation of COMESA originating goods shall be allowed only when the goods remain under customs control and do not undergo any operations except those meant to preserve the goods and loading and reloading;
- (b) Where a whole or partial consignment of the originating goods is meant for re-exportation from one importing COMESA Member State to another COMESA Member State, the re-exporter in the second COMESA exporting member State shall make an application on the form shown in Annex VII. After the approval the exporter shall submit an export customs declaration together with the COMESA Certificate of re-exportation of Originating Goods as shown in Annex VIII. A photocopy of the original Certificate of Origin shall be attached to the certificate of re-Exportation of Originating Goods.
- (c) If the Customs or Designated Authorities in the second COMESA exporting Member State are satisfied that the consignment being re-exported is originating from the exporting COMESA Member State, the Certificate of re-Exportation of Originating Goods shall be accordingly approved and provided to the re-exporter. The Customs Authorities in the second importing member State shall accept this Certificate of re-Exportation of Originating Goods with the appropriate entries from the second exporting member State to grant COMESA preferential tariff treatment;
- (d) The Customs Authority in the second importing Member State may in exceptional circumstances require, in case of doubt, further verification of the authenticity and accuracy of the statement contained in the certificate of re-exportation. Such request of verification should be made within three months from the date of issuance of the certificate of re-exportation. The re-exporting member State should forward the results of the verification to the second importing member State as soon as possible but not later than twelve weeks from the request being made; and
- (e) The Original Certificate of Origin issued by the first exporting Member State and

other relevant documentary evidence shall be preserved by the appropriate authorities of the second exporting Member States for at least five years.

3.10 Retrospective issuance of the Certificate of Origin

- (a) Procedure for the retrospective issue of the Certificate of origin:

A Certificate of origin may be issued retrospectively if a registered exporter makes an application in writing to the designated authority stating the reasons for such an issue. In his application, the exporter will also attach a copy of the export declaration of the products to which the Certificate relates. A Certificate of Origin will be issued retrospectively if an application is made within three months from the date of exportation of the products. The designated authority may exceptionally issue a Certificate of origin in the following cases:

- (i) No Certificate of Origin was issued at the time of exportation;
- (ii) The Certificate contained involuntary clerical or typing errors or involuntary omissions; and
- (iii) Any other unforeseen circumstances relating to the issuance of the Certificate of Origin as accepted by the designated authority.

In issuing a retrospective Certificate of Origin, the designated issuing authority will make the necessary origin verifications before supplying the certificate.

The Certificate of Origin issued retrospectively must be endorsed with the following insert in Box 5 of the form:

“ISSUED RETROSPECTIVELY”

- (a) Procedures for issuance of a replacement Certificate of Origin:

A replacement Certificate of Origin can be issued if a registered exporter makes an application in writing to the designated authority stating the reasons for such an issue.

The designated authority may issue a replacement certificate of origin on the basis of export documents in their possession in the event of theft, loss and destruction of the original Certificate of Origin.

The replacement Certificate of Origin must be endorsed with the following insert in Box 5 of the Form:

“REPLACEMENT CERTIFICATE NO..... OF CERTIFICATE OF ORIGIN NO.....ISSUED ON.....”

The designated issuing authority will keep a photocopy of these Certificates for five years for

verification purposes.

3.11 Documentary check

3.11.1 What the Customs authorities in the importing member State should do

For goods to be admitted in a COMESA member State as originating in another member State, the importer of the goods concerned must present to the customs authorities, along with the requisite import entry, a certificate of origin issued by the designated issuing authority of that Member State.

The customs authorities of the importing Member State will do the following:

- (i) Compare the impression of the stamp and signature of the certifying authority appearing in box 12 of the certificate of origin presented by the importer with those notified by the exporting Member State.
- (ii) Confirm that the particulars of goods given in the certificate of origin correspond with those shown on the invoice and the customs import entry.
- (iii) If the authorities are satisfied that the goods to which the documents relate are eligible for preferential tariff treatment as claimed, they will be so admitted.

3.11.2 What makes a valid COMESA Certificate of Origin at time of importation?

A valid certificate of origin should satisfy the following conditions:

- (i) The certificate should measure 210 by 297mm on a light green paper with a COMESA watermark on paper sized for writing weighing not less than 25g/square metre with a guilloche pattern background to make falsification by chemical or mechanical means apparent to the eye.
- (ii) It should have been issued by a governmental agency designated for that purpose by a member State.
- (iii) It should contain all the particulars necessary for identifying the product(s) to which it relates.
- (iv) It should have been completed in type or legibly handwritten in ink.
- (v) It contains no errors. An authorised signatory of the designated issuing authority of a Member State should initial any alterations.
- (vi) It shall certify unambiguously that the product(s) to which it relates originated in a specific COMESA member State.
- (vii) It should bear the official stamp and an original signature of a signatory of the

designated issuing authority.

- (viii) It should bear an original signature of the exporter.
- (ix) It should bear a serial number in the top right hand corner.

3.12 Dispute Settlement procedures

Documentary Check:

- (i) Minor queries

The customs authorities of the importing Member State may refuse a claim of COMESA tariff treatment if there is reason to doubt the correctness of the particulars declared to them.

Minor inaccuracies or omissions of a clerical nature or similar nature detected on a certificate of origin (e.g. the omission of the weight or other quantity or insertion of an incorrect customs tariff number) may be allowed to be corrected by the importer without rejection of the claim to COMESA tariff treatment.

In some cases, it may be necessary for the goods to be physically examined to dispel any doubt arising in the course of processing the import entry as regards the origin of the goods, without at that stage making a formal query or eligibility for COMESA tariff treatment. Foreign markings on the goods or other physical evidence (e.g. operating instructions in a foreign language) should not be overlooked in the customs examination as this may point to the need for further enquiry into the claim to COMESA tariff treatment.

- (ii) More serious queries

Where serious doubts arise about the eligibility of any consignment of goods for COMESA tariff treatment (e.g. claim of “wholly produced” for certain kinds of machinery, description of goods on the invoice different from that appearing in the certificate of origin, indication of dubious transport route, etc), a formal query of the evidence of origin presented may be communicated to the designated issuing authority of the exporting member State.

The procedures governing the raising of queries and the subsequent verification of the evidence of origin is discussed in the next section of this manual.

- (iii) Verification Procedures
 - (a) **Need for verification**

Subsequent verifications of COMESA Certificate of Origin should be carried out at random or whenever the customs authorities of the importing Member State have reasonable doubts as to the authenticity of the document or as to the accuracy of the information regarding the originating status of the goods concerned.

A separate form, a specimen of which is provided at Annex V shall be used for this purpose.

(b) What the customs authorities of the importing member State should do when requesting for further supporting evidence

- (i) Where the customs authorities of the importing Member State are in doubt about the correctness of the evidence furnished to them by the importer, they may request the submission of further supporting evidence.
- (ii) When requesting for further supporting evidence, the customs authorities of the importing Member State should complete the Form for Verification of Origin, provided at Annex V.
- (iii) Any documents and information obtained suggesting that the information given in the certificate of origin is incorrect should be attached to the form and forwarded to the designated authority of the exporting member State in support of the request for verification.
- (iv) Requests for verification should be sent to the Designated Authority of the exporting Member State within 48 hours of the raising of the query of COMESA origin status. A copy of the “query” form should at the same time be given to the importer.
- (v) Where additional information is required, the customs authorities should clearly specify the nature of the additional information required to resolve the query.
- (vi) Requests for additional information should be made using the form provided at Annex VI, which is in four parts, A to D.
- (vii) The customs authorities requesting additional information should complete Part A of the form
- (iv) Release of goods which are subject to origin verification

Where the customs authorities of the importing Member State decide to suspend the granting of preferential tariff treatment to the goods concerned while awaiting the results of the verification, the importer should be allowed delivery of the goods, provided adequate security has been given for any duty that might be found payable. The security given should be enough to cover the duty at stake only.

However, delivery may be withheld, where goods are subject to any prohibitions.

- (v) What an importer should do if the customs authorities fail to activate the verification process

Where the customs authorities in an importing member State refuse clearance of any consignment of goods but fail to activate the query/verification procedure, the importer of the goods should contact the Ministry or agency within his government responsible for COMESA matters, and at the same time advising the COMESA Secretariat.

The importer should provide full details of the consignment:

- a. nature of the goods;
- b. number and kind of packages;
- c. value;
- d. country of origin and exportation;
- e. name and address of exporter; and
- f. transport details.

The importer should also indicate the reason for refusal of release of the goods.

- (vi) What the Designated Issuing Authority in the exporting member State should do upon receipt of origin verification requests

(a) **Where no additional information is requested**

Upon receipt of the Form for Verification of Origin, the authority should immediately carry out investigations and communicate its findings to the importing Member State.

The designated authority should complete Part B, "RESULTS OF VERIFICATION", fill in the appropriate box as to the originating status of the goods under consideration, stamp and sign the form.

(b) **Where additional information is requested**

Upon receipt of the request for additional information, the designated authority should:

- (i) Call upon the exporter to furnish information required in Part B of the request form.
- (ii) Only the relevant sections of Part B need be completed depending on the particular origin criterion in Rule 2.1 under which COMESA origin status is claimed.
- (iii) Ensure that the exporter has signed the Declaration in Part C of the form.
- (iv) To facilitate the checking of the additional information provided in Part B against the particulars of the goods covered by the certificate of origin under

query, the total quantity or the quantity of the goods to which the detailed manufacturing costs being supplied are related, and the period when the manufacture took place should be stated in the response to the query.

- (v) If the authority is satisfied that the form has been properly completed and signed by the exporter, the authority should stamp and sign the certificate in Part D, and return the completed form promptly to the customs authorities of the importing Member State.
- (vi) Verification results

Verification results should be forwarded to the authorities of the importing Member State as soon as possible, but not later than twelve weeks. In the case of difficulties of verification, the exporting Member State should notify authorities of the importing Member State that the enquiry is on-going and the results will be forwarded to them in due course. However, if no response is received within the twelve weeks, the COMESA Secretariat should be notified.

If the further check in the exporting Member State establishes that the goods do not meet the requirements of the COMESA Rules of Origin for them to be accepted as originating in a Member State, the verification form should be returned to the importing Member State under cover of a confidential note explaining the results of the further check and indicating what action, if any is proposed against the exporter. In such a case, preferential tariff treatment is denied by the importing Member State.

(vii) **What to do if doubts persist about the originating status of goods**

Normally, the raising of a query by an importing member State and the provision of a response verifying the evidence of origin should dispose of the matter, either confirming or rejecting the claim of COMESA origin.

(viii) Joint-on-the-spot investigation

Where despite the response to a query by an exporting member State affirming the original claim of COMESA origin, doubts persist in the minds of the customs authorities in the importing Member State about the validity of the claim, prompt steps should be taken to resolve the matter.

At the initiative of either the importing or the exporting Member State, arrangements should be made with the minimum of delay for representatives from both sides to meet in the Member State where production is carried out to examine together “on-the-spot” evidence on which the claim of COMESA originating status is based.

- (ix) What the customs authorities of the importing Member State and the Designated Issuing Authority of the exporting Member State should do.

The two parties should do the following, among others, before carrying out the joint investigation:

- Agree on the dates on which to carry out the joint investigation.
- The customs authorities of the importing Member State should provide the Designated Issuing Authority in the exporting Member State with the names of the officials who will participate in the investigation so that it can arrange for their transport and accommodation in the exporting Member State. However, the visiting delegation should meet its accommodation expenses.
- The Designated Issuing Authority should assist the visiting delegation with visas and any other travel requirements.
- The Designated Issuing Authority should also ensure that the visiting delegation has access to its records pertaining to the registered exporter who is to be investigated.
- Depending on the origin criterion that is applicable to the goods under investigation and the nature of the production process involved, the two authorities may agree to co-opt independent technical experts to assist in the investigations. The two authorities will share any costs incurred in co-opting the experts.

(x) **Preparing for the visit to an exporter's premises**

It is advisable for the registered exporter to be informed of the intended visit. Mutual co-operation and consultation between the Designated Issuing Authority and registered exporter is important for successful verification to be carried out.

Before leaving for the visit, the investigating officials should:

- (a) note any specific points requiring investigation.
- (b) study the bills of entry and supporting documents carefully, noting any features that may require further enquiry.
- (c) Obtain the following information regarding the registered exporter:-
 - past history of exportation
 - Origin Rulings related to the registered exporter and the goods
 - previous visit reports (if any) concerning the registered exporter
 - information from other sources, e.g. Customs Investigations
 - any other relevant information.

(xi) Report of visit

The investigating officials should write a report after concluding the investigation.

The report of visit may include the following items:

- Date(s) of visit
- Name and position in company of person(s) seen.
- Registered exporter's function, e.g. distributor.
- Confirmation that the signature in box 11 of the Certificate of Origin was made by an officer or authorized representative of the company investigated, and that the signatory was in full possession of the facts and entitled to sign the certificate.
- Principal countries to which the goods are exported.
- Main types of goods imported by the registered exporter, e.g. raw materials, finished goods, etc.
- Purposes for which the goods are imported, e.g. own use, further manufacture, resale as imported
- Details of procedures undertaken in auditing records and documents, whether held in computer or not.
- Details of any irregularities found in the course of the investigation.
- Any specific action taken against the registered exporter
- Any other relevant information.

(xii) Results of the joint investigation

At the conclusion of the investigations, the officials from the two authorities involved in the investigations should discuss and agree on the outcome of the investigation.

The customs authorities of the importing Member State should advise the COMESA Secretariat of the outcome of the investigation.

The COMESA secretariat should, in turn, notify the other COMESA member States of the results.

Normally, such joint-on-the-spot investigations should help in resolving the origin query, however, where the two parties fail to agree, member States should follow dispute settlement procedures covered in paragraphs that follow.

(xiii) **Arbitration**

Any dispute between member States relating to the application of the provisions of the Protocol on Rules of Origin shall, in so far as is possible, be settled by negotiation between them and member States should desist from taking unilateral action on disputes regarding origin.

However, in all cases, the settlement of disputes between the importer and the customs authorities of the importing Member State should be dealt with under the laws of that Member State.

A dispute, which has not been settled by negotiation between the parties within three months, shall be referred to an Arbitration Panel comprising three members. Each party to the dispute shall appoint one member to the Panel while the parties to the dispute shall mutually agree upon the third member of the Panel.

The parties to the dispute shall supply all documents and/or information to the Arbitration Panel. The documents and/or information so supplied shall also be supplied, at the same time, to the other party to the dispute and the Secretary General.

The Arbitration Panel shall conduct the arbitration in such manner, as it considers appropriate provided that the parties to the dispute shall be treated with equality and that during the proceedings, each party shall be given a full opportunity of presenting its case.

Upon request by any party to the dispute during the arbitration proceedings, the Panel shall hear evidence, oral or written, from any witness including experts invited by any party to the dispute.

The general terms of reference of the Arbitration Panel shall be:

“To examine, in the light of the relevant provisions of the Treaty establishing the Common Market for Eastern and Southern Africa and the Protocol on the Rules of Origin, the matter presented to it and to establish findings and make such recommendation(s) as would resolve the dispute in a manner consistent with the overall development objectives of the region and to the satisfaction of the parties to the dispute.”

The Arbitration Panel shall consider the submissions from the parties to the dispute and any witness (es) and may request additional information or clarification from the parties to the dispute or the Secretary General, and make its recommendations.

In making its recommendations, the Panel shall, in addition refer to any relevant authorities and provisions whether or not cited by the parties to the dispute.

The Arbitration Panel shall hold its first sitting within a period of fourteen (14) days from the date of acceptance to serve on the Panel by the last panelist and shall, unless otherwise constrained, complete its task and submit its findings and recommendation(s) to the parties to the dispute and the Secretary General within a period of thirty (30) days from date of its first sitting.

If the Arbitration Panel is unable, through its findings and recommendation(s) to resolve the dispute in a manner which is consistent with the overall development objectives of the region and to the satisfaction of the parties to the dispute, it shall refer the matter, through the Secretary General, to the Court of Justice for a final ruling which shall be binding on all parties.

Each party to the dispute shall bear the costs attributable to the member it appointed to the Panel while the costs attributable to the third member of the Panel shall be borne in equal part by the parties to the dispute.

3.13 Special Regime for small-scale traders

3.13.1 Introduction

Small-scale traders play an important role to the economic and social development of member States. For a long time, this sector has not been benefiting from preferential tariffs offered under the COMESA trade regime and COMESA members have since put in place measures that will allow the sector to benefit from preferential tariff treatment. COMESA members agreed to facilitate small-scale border traders who import originating goods of a commercial nature valued at an agreed threshold to benefit from preferential tariffs through the use of a simplified form of certificate of origin and a simplified Customs declaration form.

3.13.2 Common list of approved products

Member States with common borders should agree on a list of originating goods that are commonly traded by the small-scale border traders.

The goods can either be “wholly produced” or manufactured in the Member States.

Originating goods manufactured in the Member States should have been produced by a manufacturer who is a registered exporter. The registration number of the registered exporter should be shown against each manufactured product that is listed.

The common list of products should be distributed to all offices of the Designated Issuing Authorities of the concerned Member States who will use this information to authenticate the simplified certificate of origin.

The list should also be distributed to the Customs Authorities of the concerned member States to facilitate the granting of preferential tariff treatment when goods appearing on the list are imported into the respective member States.

Sample of Common List

Product	HS Code
Live animals	0101 to 0106
Potatoes, fresh or chilled	0701
Tomatoes, fresh or chilled	0702
Onions, shallots, garlic, leeks	0703
Cabbages, cauliflowers, etc.	0704
Lettuce	0705

3.13.3 Issuance of the COMESA Simplified Certificate of Origin

A small-scale border trader whose consignment qualifies should complete the COMESA Simplified Certificate of Origin and the Simplified COMESA Customs Document, provided at Annex VI, attach his invoice and present these documents to the Designated Issuing Authority for authentication.

The Designated issuing Authority should confirm that the goods qualify for the simplified procedures. If satisfied, the Authority should endorse its reference number on the certificate, stamp and sign it.

The certified Simplified Certificate of Origin will entitle the goods to preferential tariff treatment in the importing Member State.

Since by virtue of being included on the Common List it is assumed that the products originate from the Member States in question, it may not be necessary to require a certificate of origin before granting preferential tariff treatment.

3.13.4 What Customs Authorities in the importing member State should do

The Customs Authorities will:

- (i) Check that the goods declared by the trader on the simplified Certificate of Origin appear on the common list of approved products.
- (ii) Confirm that the signature and stamp appearing on the certificate are the same as those notified by the Designated Issuing Authority of the exporting Member State or the Customs Officer processing the transaction can sign the certificate at the border.
- (iii) If everything is in order, the goods will be entitled to preferential tariff treatment in the importing Member State.

CHAPTER 4

ORGANISATIONAL REQUIREMENTS FOR IMPLEMENTING THE PROTOCOL ON RULES OF ORIGIN

4.1 Introduction

The effective implementation of the Protocol on Rules of Origin by the Member States requires that the issuing of certificates of origin and the verification of the certificates be recognized as two distinct functions, which should be carried out in the member States by appropriate authorities.

There is therefore need for an efficient national system responsible for the administration of the Protocol on Rules of Origin to be adopted by Member States. To achieve this, member States should at least meet the following organisational requirements:

4.2 Organisational Structure

The differences in tradition, legal procedures, volume of trade, national priorities, geography, among others, make the prescription of a uniform organizational structure to be adopted by all Member States undesirable.

However, it is desirable for the effective implementation of the Protocol on Rules of Origin for member States to ensure that they at least have the following units in the administrative structures of their Designated Issuing Authorities:

The designated authority should be organized in such a way that there are headquarters as well as regional/local offices responsible for the administration of the Protocol on Rules of Origin.

Headquarters

In all Member States, the Headquarters of the designated issuing authority necessarily assumes overall responsibility for the proper implementation of the Protocol on Rules of Origin by a member State.

The size of the unit in Headquarters will vary from one Member State to another, depending on national requirements and the degree of centralization.

Main functions of the Headquarters unit:

- i. Headquarters personnel should actively participate in COMESA meetings, especially, meetings of the Working Group of Experts on COMESA Rules of Origin, Trade and Customs and Council of Ministers meetings. This ensures that national points of view and requirements are taken into account.
- ii. It will prepare national administrative guidelines on the interpretation of the laws

and regulations for use by officials of the issuing authority.

- iii. Another task of this unit is to prepare and issue instructions to ensure uniform application of the provisions of the Protocol by the Member State.
- iv. The unit will also deal with appeals against decisions taken by regional/local officials and any difficult cases regarding the Protocol.
- v. The unit will also be responsible for the national database of all registered exporters
- vi. It will also be responsible for:
 - Sending details of the official stamps (used in certification) to other member States through the Secretariat. Any changes made should also be notified accordingly. This is required in terms of Rule 10 of the Protocol on Rules of Origin.
 - Sending the names and signatures of officials authorized to sign COMESA Certificates of Origin on behalf of the Designated Issuing Authority, as required by Rule 10 of the Protocol on Rules of Origin.
- vii. Another task of the unit is to carry out origin verification on requests for verification made by other Member States.
- viii. It will also communicate with authorities in other member States and the Secretariat on matters relating to the Protocol on Rules of Origin.
- ix. The unit will also be responsible for providing training to other officials of the designated authority as well as the private sector.

Designated Regional/Local offices

To facilitate the issuance and verification of certificates of origin, Designated Issuing Authorities should establish offices in the main regions/towns within the member States. This will ensure that exporters wishing to register with the designated authority or those seeking authentication of their certificates of origin do not have to travel long distances for the service, and this assists in reducing the cost of doing business in COMESA.

Main Functions of Regional/Local Offices:

- i. These units will be responsible for approving and registering exporters.
- ii. These offices should also deal with enquiries of a simple nature and of purely regional/local character, and where necessary should be able to seek assistance from Headquarters.
- iii. Another task of this unit is to carry out origin verification on requests from other

member States. This task is carried out with authority from Headquarters and the results of such investigations should be forwarded to Headquarters for onward transmission to the respective Member State.

4.3 Competences of the Designated Issuing Authority:

The issuance of the COMESA Certificate of Origin by designated authorities demands that they are competent to implement all the provisions of the protocol on Rules of Origin. In particular, the designated authority must have competency in the following areas:

(i) The Harmonized Commodity Description and Coding System (Harmonised System or HS)

The HS has been designed to be the international standard commodity classification system for international trade. Developed as a multipurpose nomenclature, it is used by almost all COMESA countries as a basis for customs tariffs and international trade statistics, areas of customs controls and procedures, and rules of origin. The HS is also an important instrument in facilitating regional trade. This also means that, for origin determining purposes, designated authorities should be competent in the use of the HS for goods classification. This is an important condition of origin determination as the absence of common understanding of the classification rules of the HS can lead to problems in the determination of origin. In fact, all Member States should take necessary measures to ensure that the most recent version of the HS is applied in their Customs Administrations. The personnel of the designated authorities should therefore have adequate expertise in the HS classification rules and classification of goods.

(ii) Customs Valuation of Goods and the WTO Valuation Agreement

The WTO Valuation Agreement establishes a Customs valuation system that primarily bases the Customs value on the transaction value of the imported goods when sold for export to the country of importation. The Customs value of imported goods is determined mainly for the purposes of applying customs duties and constitutes the taxable basis for application of taxes levied at importation as well as internal taxes. Rule 2 (b) of the Protocol makes it necessary to understand Customs valuation of goods to determine the portion of imported materials used in the production of goods and the determination of value added. Similar to the expertise required for classification of goods along the HS, personnel of designated authorities should be adequately trained in customs valuation of goods.

(iii) Technical Information on Manufacturing Processes

- A large amount of information is required for the implementation of the Protocol on Rules of Origin. Customs officials and other officials of designated authorities as well as economic operators need to know the principles and rules of the Protocol and how they work.
- They need to know where the information required for origin determination

of goods can be found. Generally, the economic operator will provide the information but officials also need to have knowledge of materials used, of finished goods as well as the manufacturing processes. This information needs to be consolidated and used as a basis to effect controls in the manufacturing enterprises.

The designated authority should also be empowered to call for any additional supporting evidence like the import declaration relating to the imported foreign materials utilised in the production process. This technical information so collected is used to verify if manufacturers meet the requirements of the Protocol to be eligible exporters under the COMESA regime and is used for annual or other periodical checks of exporting companies.

(iv) Investigation and Control of Export Products

- Designated Authorities must have the legal authority to call for any document relating to the export of COMESA products. They should also have the legal power to carry out inspection of goods as well as the records and accounts of the exporter to verify the claim that goods shall be accepted as originating in accordance with the provisions of the Protocol. At time of export, they must check the contents and authenticity of supporting documents accompanying the Certificate of Origin.
- In cases of origin verification and other anomalies detected in the origin declared, the designated authorities must have the authority to request for information and exchange of information.
- The designated authority must also be empowered to establish offences of COMESA origin fraud and pursue legal action.

National legal provisions relating to offences and penalties vary considerably from one Member State to another. However, the law in all member States must have adequate penalties in case of serious irregularities or falsification of the originating status of goods in order to discourage such practices by traders.

(v) Accounting knowledge

Officials of the designated authority should have basic Accounting knowledge, which is necessary for the application of Rule 2.1(b)(i) and (ii) of the Protocol on Rules of Origin. Officials of the designated issuing authority will be required to verify the eligibility of products to COMESA origin. The application of both the material and value added criteria require the officials to be conversant with basic principles of Accounting so that they are able to distinguish those cost elements that should form part of the imported material content or value added. For example, as far as materials used in production are concerned, one is supposed to be able to distinguish between direct and indirect materials. In the determination of value added, one is required to know, for example, the way manufacturing overheads are allocated to different products.

It is therefore important for the officials of designated issuing authorities to have accounting knowledge, as it is useful in determining the eligibility of manufactured products to COMESA origin.

(vi) Technical Knowledge of the Protocol on Rules of Origin

They should have adequate technical working knowledge of the principles and rules of the Protocol on Rules of Origin.

COMESA rules of origin are the cornerstone of the COMESA trade regime, and officials of designated issuing authority should have a good understanding of the application of the rules and principles of the Protocol. These officials will be required to, among other things, give advice to traders regarding the practical application of the various aspects of the Protocol, and hence they can only do so if they have adequate knowledge of the Protocol.

(vii) Co-operation with other agencies

The designated authority should co-operate with other agencies that may render assistance in the implementation of the Protocol on Rules of Origin. Such agencies include, among others, Registrars of companies, Export Processing Zones Authorities, Trade Promotion Bodies, Clearing Agents Associations and Importers and Exporters Associations.

4.4 Customs Co-operation at common border crossings

Delays in the clearance of goods at borders increase the landed costs of imported goods, and the cost consequences of these delays to individual traders and to the economies of the member States are enormous.

Subject to approval at national level, customs administrations at common border crossings shall, wherever possible, operate joint controls. These operations can become a one-stop customs control where customs offices are located at common land or waterway borders and the customs administrations of the juxtaposed offices will arrange joint hours of business to assist both travellers and trade.

4.5 Post-clearance control

In view of the pressure of trade and to obviate delays, customs administrations will authorize their local offices to clear a considerable part of all imports after a summary check only.

It is particularly in respect of such clearance that the need for post-clearance control arises. Post clearance control consists of carefully checking whether the information made available at the time of clearance was accurate as far as the originating status of goods is concerned, basing on the documents presented.

In exercising such controls, over the flow of trade between Member States under the COMESA trade regime, Customs Administrations must strike a balance between promoting intra-COMESA

trade, on one hand and, on the other, the need to guard against customs fraud.

Checks are to be carried out as follows:

After goods accepted as of COMESA origin have been cleared, the customs authorities in the importing member States can select a small percentage of the COMESA documents processed by them and subject these to thorough checks (including going all the way through the normal query and verification process) to test the adequacy of their controls and the extent to which, in seeking to facilitate the flow of intra-COMESA trade, fraudulent or irregular transactions may escape detection.

In making these random post-verification checks, selection of the transactions to be investigated can be by the sensitivity of certain kinds of goods where there may be a greater inducement to evade customs controls, or by the known past record of suspect traders.

4.6 Record Maintenance

Authorities in the exporting and importing Member States should retain copies of certificates of origin and other related documents issued and accepted in respect of goods traded under the COMESA trade regime for a minimum of five years or such time as stipulated in the national laws of a Member State.

4.7 Exchange of Information

Member States should regularly exchange information on fraudulent or improper claims of COMESA origin status. Such information, which is detected by any customs administration, should be circulated on a confidential basis through the COMESA Secretariat for the information of the other COMESA member administrations.

4.8 Role of the COMESA Secretariat

The COMESA Secretariat should provide adequate technical support or advice regarding the interpretation and implementation of the Protocol on Rules of Origin where this is required by a Member State.

The Secretariat should also be kept aware of the instances of the query and subsequent verification of evidence of COMESA origin by being provided with copies of all query forms that are sent by the authorities in the Member States, as well as copies of the verification responses by the exporting Member States. This information will be circulated to other Member States by the Secretariat.

ANNEX

Annex 1: DECLARATION BY THE PRODUCER

(referred to in Rule 10 of the Protocol)

APPENDIX II - DECLARATION BY THE PRODUCER

TO WHOM IT MAY CONCERN

For the purpose of claiming preferential treatment under the provisions of Rule 2 of the Protocol on the Rules of Origin for products to be traded between member States of the Common Market for Eastern and Southern Africa;

I HEREBY DECLARE:

- (a) that the goods listed here in quantities as specified below have been produced by this company/enterprise/workshop/supplier*;
- (b) that evidence is available that the goods listed below comply with the origin criteria as specified by the Protocol on the Rules of Origin for the Common Market for Eastern and Southern Africa.

APPENDICE II - DECLARATION DU PRODUCTEUR

A QUI DE DROIT

En vue de bénéficier du traitement préférentiel en vertu des dispositions de l'Article 2 du Protocole sur les règles d'origine des produits échangés entre les États membres du Marché commun de l'Afrique de l'Est et de l'Afrique australe,

JE DECLARE PAR LA PRESENTE:

- (a) que les marchandises énumérées dans la présente déclaration et dont les quantités sont précisées ci-dessous ont été produites par le(la) présent(e) société/entreprise/atelier/fournisseur*
- (b) qu'il est possible de prouver que les marchandises énumérées ci-dessous sont conformes aux critères d'origine indiqués dans le Protocole sur les règles d'origine du Marché commun de l'Afrique de l'Est et de l'Afrique australe.

APENDICE II - DECLARACAO DO PRODUTOR

A TODOS OS INTERESSADOS

Para efeitos de pedido de aplicação de um tratamento preferencial em virtude das disposições da Regra 2 do Protocolo relativo as regras de origem dos produtos objecto de comércio entre os Estados membros do Mercado Comum da África Oriental et Austral;

DECLARO PELA PRESENTE:

- (a) que os produtos enumerados na presente declaracao e cujas quantidades sao aqui especificadas foram produzidos por/pela este/a companhia/empresa/oficina/fornecedor*
- (b) que e possivel provar que os produtos aqui enumerados sao conformes aos cruterios de origem indicados no Protocolo relativo as regras de origem sa Zona de Comercio Preferencial para os Estados da Africa Oriental e Austral.

*Please delete the description not applicable

Biffer les mentions inutiles

Riscar o que nao interessar

List of goods

Liste des marchandises

Lista de mercadorias

Commercial description	Quantity	Criterion to be claimed
Designation commerciale	Quantite	Critere considere
Designacao comercial	Quantidade	Criterio aplicavel

.....

Signature of the PRODUCER

Signature de PRODUCTEUR

Assinatura do PRODUTOR

STAMP - SCEAU - CARIMBO

Annex II
COMESA CERTIFICATE OF ORIGIN

<p>1. Exporter (Name & office address) Exportateur (nom et adresse commerciale) Exportador (nome e endereco comercial)</p>	<p>Ref. No..... No. de ref..... No. de ref.....</p>
<p>2. Consignee (Name & office address) Destinataire (nom et adresse commerciale) Destinatario (nome e endereco comercial)</p>	<p>COMMON MARKET FOR EASTERN AND SOUTHERN AFRICA</p> <p>MARCHE COMMUN DE L'AFRIQUE DE L'EST ET DE L'AFRIQUE AUSTRALE</p>
<p>3. Country, Group of countries in which the products are originating from Pay ou groupe de pays dont les produits sont originaires Pais, ou Grupo de paises origário do produto</p>	<p>MERCADO COMUM DA AFRICA ORIENTALE E AUSTRAL</p> <p>CERTIFICATE OF ORIGIN CERTIFICAT D'ORIGINE CERTIFICADO DE ORIGEM</p>
<p>4. Particulars of Transport Renseignements concernant le transport Informacoes relativas ao transporte</p>	<p>5. For official use – Reserve a l'usage officiel – Reservado para uso oficial</p>

<p>6. Marks and Numbers; number and kind of package, description of goods; Marques et numero et types d'emballages; designation des marchandises;</p> <p>Marcas e numeros; quantidas e natureza das Embalagens; designacao das mercadorias</p>	<p>7. Customs Tariff No.</p> <p>T a r i f f d o u a n i e r No.</p> <p>Direito ad- uaneiro no.</p>	<p>8.Origin cri- terion (see overleaf);</p> <p>C r i t e r e d ' o r i g i n e (voir au ver- so);</p> <p>Critério de origem (ver no verso)</p>	<p>9.Gross weight or other quantity;</p> <p>Poids brut ou autre quantite;</p> <p>Peso bruto ou outra medida</p>	<p>10. In- voice No.</p> <p>No. de Fac- ture;</p> <p>Factura no.</p>
--	--	--	---	--

<p>11. DECLARATION BY EXPORTER/ PRODUCER/ SUPPLIER*</p> <p>DECLARATION DE L'EXPORTATEUR/ PRODUCTEUR/ FOURNISSEUR*</p> <p>DECLARACAO DO EXPORTADOR/ PRODUTOR/ FORNECEDOR*</p> <p>I, the undersigned, hereby declare that the above details and statements are correct, that all goods are produced in</p> <p>Je soussigne, declare que les elements et declarations ci-dessus sont corrects, et que les marchandises sont produites</p> <p>Eu, abaixo assinado, declaro que as informacoes e declaracoes acima prestadas sao correctas e que todos os produtos sao produzidos em</p> <p>.....</p> <p>Place, date, signature of declarant</p> <p>Lieu, date et signature du declarant</p> <p>Local, data e assinatura do declarante</p>	<p>12.</p> <p>CERTIFICATE OF ORIGIN</p> <p>CERTIFICAT D'ORIGINE</p> <p>CERTIFICADO DE ORIGEM</p> <p>It is hereby certified that the above-mentioned goods are oforigin.</p> <p>Nous certifions que les marchandises susmentionees sont d'origine</p> <p>Certica-se que os productos acima referidas sao originarios de</p> <p>.....</p> <p>Certificate of Customs or other Designated authority</p> <p>Certificat des douanes ou autres autorites designees</p> <p>Certificado da alfandega ou de outra autoridade designada</p> <p>STAMP – SCEAU – CARIMBO</p>
---	---

*Please delete the description not applicable – Rayer les mentions inutiles – Riscar o que nao interessar

INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF ORIGIN FORM

- vi) The forms may be completed by any process provided that the entities are legible and indelible.
- vii) Erasures and super-impositions are not allowed on the certificate. Any alterations should be made by striking out the erroneous entry(ies) and making any additions required.
- viii) Any unused spaces should be crossed out to prevent any subsequent addition.
- ix) If warranted by export trade requirements, one or more copies may be drawn up in addition to the original.
- x) The following letters should be used when completing a certificate in the appropriate place:

“**P**” for goods satisfying the wholly produced criterion [Rule 2.1 (a).]

“**M**” for goods satisfying the material content of the substantial transformation criterion

[Rule 2.1 (b) (i)].

“**V**” for goods satisfying the value-added content of the substantial transformation criterion [Rule 2.1 (b) (ii)].

“**X**” for goods satisfying the change of tariff heading of the substantial transformation

criterion [Rule 2.1 (b) (iii)].

“**Y**” for goods satisfying the criterion of particular economic importance to the member States [Rule 2.1(c)].

INSTRUCTIONS POUR REMPLIR LE FORMULAIRE DU CERTIFICAT D'ORIGINE

- vi) Les formulaires peuvent être remplis par n'importe quel procédé à condition que les mentions soient lisibles et indelebiles.
- vii) Les ratures et les surcharges ne sont pas permises sur les certificats. Toute modification doit être faite en rayant les mentions erronées et en ajoutant les corrections nécessaires.
- viii) Tout espace non utilisé doit être barré pour éviter des adjonctions ultérieures.
- ix) Si cela est justifié par les conditions d'exportation, une ou plusieurs copies peuvent

etre etablies en plus de l'original.

- x) Les lettres suivantes doivent etre utilisees aux endroits appropries pour remplir un certificat:

“P” pour les marchandises entierement produites [Regle 2.1 (a)]

“M” pour les marchandises auxquelles s'applique le critere de la proportion de materiaux utilises [Regle 2.1 (b) (i)].

“V” pour les marchandises auxquelles s'applique le critere de la valeur ajoutee [Regle 2.1 (b) (ii)].

“X” pour les marchandises auxquelles s'applique le critere du changement du numero de tarif douanier [Regle 2.1 (b) (iii)].

«Y” pour les marchandises auxquelles s'applique le critere de l'importance economique particuliere aux Etats membres (Regle 2.1c).

NSTRUCOES PARA O PREENCHIMENTO DO FORMULARIO DO CERTIFICADO DE ORIGEM

- vi) O formulario pode ser preenchido por qualquer processo, desde que as entradas sejam indeleveis e legiveis.
- vii) Nao sao permitidas emendas ou rasuras no certificado. As modificoes que lhe forem introduzidas devem ser efectuadas riscando as indicacoes erradas e acrescentando, se for caso disso, as indicacoes pretendidas.
- viii) Todos os espacos nao utilizados devem ser trancados de forma a impossibilitar qualquer inscricao ulterior.
- ix) Se tal se justificar, devido a necessidades do comercio de exportacao, podem ser feitas, para alem do original, uma ou mais copias.
- x) As seguintes letras devem ser utilizadas no local apropriado, aquando do preenchimento do formulario:
- “P” para os produtos inteiramente produzidos [Regra 2.1 (a)]
- “M” para os produtos aos quais e applicavel o criterio da proporcao dos materiais utilizados [Regra 2.1 (b) (i)].
- “V” para os produtos aos quais e applicavel o criterio do valor acrescentado [Regra

2.1 (b) (ii)].

“X” para os produtos aos quais e aplicavel o criterio do transformacao substancial da posicao da tarifa [Regla 2.1 (b) (iii)].

«Y” para os produtos aos quais e aplicavel o criterio da importancia economica particular aos Estados membros (Regla 2.1 (b) (iii)].

N.B: Any person who knowingly furnishes or causes to be furnished a document which is untrue in any material particular for the purpose of obtaining a Certificate of Origin or during the course of any subsequent verification of such certificate, will be guilty of an offence and be liable to penalties.

Toute personne qui presente ou fait presenter sciemment un document sur lequel figure une quelconque information fausse dans le but d’obtenir un certificat d’origine ou au cours de verifications ulterieures d’un tel certificat se rend coupable d’une infraction et encourt des sanctions.

Qualquer pessoa que, com conhecimento de causa, apresentar ou faca apresentar um documento no qual figura qualquer informacao falsa com o objectivo de obter um certificado de origem ou no curso de uma verificacao ulterior desse certificado e culpavel de uma infraccao e incorre em sancoes.

Annex III: DESIGNATED ISSUING AUTHORITIES OF MEMBER STATES

(referred to in Chapter 3, paragraph 3.3.2)

Member State	Ministry of Trade	Customs/Revenue Authority	Chamber of Commerce and Industry
Burundi		•	
Comoros			
Congo (DRC)	•		
Djibouti	•	•	
Egypt ¹	•		
Eritrea			•
Ethiopia			•
Kenya		•	
Madagascar		•	
Malawi			•
Mauritius	•		
Rwanda		•	
Seychelles		•	
Sudan ¹²	•		•
Swaziland		•	
Uganda	•		
Zambia		•	
Zimbabwe		•	

¹ with offices at all border posts

² Certificate issued by the Chamber of Commerce and endorsed by the Ministry of Trade

Annex IV: FORM FOR VERIFICATION OF ORIGIN

(referred to in Chapter 3, paragraph 3.12)

FORM FOR VERIFICATION OF ORIGIN

FORMULAIRE DE VERIFICATION DE L'ORIGINE

FORMULARIO PARA A VERIFICAÇÃO DA ORIGEM

-
- A. REQUEST FOR VERIFICATION, to
DEMANDE DE VERIFICATION adressée à
PEDIDO DE VERIFICAÇÃO, dirigido a

Verification of the authenticity and accuracy of this certificate is requested
La vérification de l'authenticité et de l'exactitude du présent certificat a été demandée
Foi requerida a verificação da autenticidade e da exactidão do presente certificado

(Place and date)

(Lieu et date)

(Local e data)

STAMP SCEAU CARIMBO

(Signature)

(Assinatura)

-
- B. RESULTS OF VERIFICATION
RESULTATS DE LA VERIFICATION
RESULTADO DA VERIFICAÇÃO

Verification carried out shows that this certificate*

La verification effectuée montre que le présent certificat (*)

A verificação efectuada demonstra que a presente certificado*

was issued by the Customs Office or designated authority indicated and that the information

contained therein is accurate.

a été délivré par le bureau des douanes ou par les instances désignées indiqués et que les

informations qu'il contient sont exactes.

foi emitido pelo posto aduaneiro ou pela autoridade designada indicada e as informações que contem sao correctas.

does not meet the requirements as to authenticity and accuracy

ne correspond pas aux critères d'authenticité et d'exactitude.

nao corresponde aos criterios de autenticidade e de exactidao.

(Place and date)

(Lieu et date)

(Local e data)

STAMP

SCEAU

CARIMBO

----- (Signature)

(Assinatura)

_____ *Insert X in the appropriate box

Marquer d'une croix case appropriée.

Assinalar com uma cruz

Annex V: REQUEST FOR ADDITIONAL INFORMATION

(referred to in Chapter 3, paragraph 3.12)

COMMON MARKET FOR EASTERN AND SOUTHERN AFRICA

REQUEST FOR ADDITIONAL INFORMATION IN VERIFICATION OF DOCUMENTARY EVIDENCE OF ORIGIN

PART A

Particulars of the Goods in respect of which additional evidence of origin is required

1. Marks and number(s) of package(s)

2. Number and kind of package(s)

Description of goods together with the

Customs Tariff heading

3. Consignee's name, address and

Country

.....

4. Consignor's name, address and

Country

5. Reference number and date of export

invoice

PART B

Production processes carried out, materials used, particulars of costing, etc

6. Production processes carried out

in producing the goods

7. Materials imported from outside the

member States used in the

manufacture of the goods at 2 above,

their respective c.i.f. values and their

Customs tariff heading

8. Materials of COMESA origin used in

the manufacture of the goods described

at 2 above, their respective values and

Customs tariff heading

9. Retail containers or other forms of interior

packing ordinarily sold with the goods

when they are sold by retail or the materials

used in their manufacture, their origin,

c.i.f. values and Customs tariff heading

10. Import duty, if any, paid on the

importation of the items at 7 & 9

11. Direct labour costs, factory overheads

12. Ex-factory cost of the goods produced

13. The cost of exterior packing

PART C

Declaration

I,.....

(State name and capacity in which signing)

of:.....

(Name of company/enterprise/workshop and address)

declare that the above details and statements are correct, and, that they are furnished in cognisance of the requirements of Rule 2 of the Protocol on the Rules of Origin for products to be traded between the member States of the Common Market.

.....

Signature

.....

Date

PART D

Certification

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

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

.....

(Place and Date)

.....

Signature and stamp of Designated Authority

NOTES

Only the relevant sections of Part B need be completed.

The unit of quantity to which the manufacturing costs apply should be stated.

The period during which manufacture took place should be given.

If the value of any materials imported from outside the member States cannot be determined, then the value to be inserted in Part B (7) is the earliest ascertainable price paid for them in the Member State where they were used in a process of production.

“Direct labour costs” refers to that portion of the production costs representing wages, salaries and emoluments allocated in respect of persons involved in the actual production of the goods.

“Factory overheads” covers costs attributable to energy, fuel, plant, machinery and tools used in the production, as well as materials used in the maintenance of such plant, machinery and tools.

Annex VI (a): COMESA Simplified Certificate of Origin

(referred to in Chapter 3, paragraph 3.13.3)

COMESA SIMPLIFIED CERTIFICATE OF ORIGIN/CERTIFICAT SIMPLIFIE D'ORIGINE DU COMESA

(For goods of a value not exceeding agreed Threshold/Pour les Marchandises dont la Valeur en Douane ne Dépasse pas US\$200)

Exporter (name, full address, country Exportateur (nom, adresse complète, pays)	Reference Number Numero de Référence	
Importer (name, full address, country Importateur (nom, adresse complète, pays)	Country in which the products are originating Pays d'origine de la marchandise	
Description of goods Description des marchandises	No. and type of packages Quantité et nombre de colis	Value Valeur

Declaration by Exporter

Déclaration de l'exportateur

I, the undersigned Mr/Mrs/Ms

Je, soussigné, M/Mme/Mlle
.....

Declare that the goods described above
have been produced in accordance with
the COMESA Rules of Origin in/Déclare
que les marchandises décrites ci-haut
sont produites en conformité avec les
règles d'origine du COMESA

Customs Endorsement

Approbation par les services de Douane

I, the undersigned, hereby endorse the exporter's
declaration and certify that the goods qualify un-
der the COMESA Rules of Origin/Je, soussigné, ap-
prouve par le présent la déclaration de l'exporta-
teur et certifie que les marchandises se conforment
aux règles d'origine du COMESA

.....

Signature

Name of Customs Officer/

Nom de l'officier de douane

Date

Customs Office and Official Stamp

Bureau de Douane et Sceau Officiel

Annex VI (b): COMESA Customs Document

(referred to in Chapter 3, paragraph 3.13.3)

SIMPLIFIED COMESA CUSTOMS DOCUMENT

For goods of a value not exceeding agreed threshold

Exporter/Consignor			Port of clearance	Regime Code	Frontier office code/Port of Exit	FOR OFFICIAL USE DECLARATION NO & DATE	
		Identification of means of transport					
Importer							
Consignee							
Declarant/Agent		Terms of Delivery					
Goods Description		CPC		Commodity Code		Net weight Kg	
			1 st suppl. Quantity	2 nd suppl. Quantity		Customs value	
				Country of Origin			Gross weight Kg
		Freight		Insurance	Other Costs		
REVENUE INFORMATION							
Duty/ Tax Type	duty/Tax base	Rate	value for Duty/Tax	Duty/Tax Due	Total Duty/tax due		
i.							
ii.							
iii.							
iv.							
Totals							
DECLARATION						FOR OFFICIAL USE	
I/We.....the undersigned of..... (company name) being the agent/principal of(importer/exporter) do hereby declare that the information and particulars declared herein are true and complete.							
Signature..... Date Place Tel/Fax:.....							

For goods of a value not exceeding agreed threshold

ANNEX VII: APPLICATION FOR A CERTIFICATE OF RE-EXPORTATION OF COMESA ORIGINATING GOODS

(Referred to in Chapter 3, Paragraph 3.9)

ANNEX VIII: CERTIFICATE OF RE-EXPORTATION OF COMESA ORIGINATING GOODS

(Referred to in Chapter 3, Paragraph 3.9)

Annex IX: GLOSSARY

“Certificate of Origin” means the COMESA form identifying goods, in which the

Designated Issuing Authority expressly certifies that the goods to which the certificate relates originate in a specific member State; the Certificate also includes a declaration by the exporter/producer/supplier;

“C.I.F” means cost, insurance and freight;

“Clearance” means the accomplishment of the Customs formalities necessary to allow goods to enter home use, to be exported or to be placed under another Customs procedure;

“COMESA” means the Common Market for Eastern and Southern Africa;

“Customs law” means the statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to the Customs Authorities of the member States, and any regulations made by such Authorities under their statutory powers;

“Designated Issuing Authority” means the governmental agency in a Member State authorised to issue COMESA Certificates of Origin;

“Designated Regional/Local office” means an office other than the Headquarters that is designated to issue COMESA Certificates of Origin within the territory of a Member State;

“Member State” means a member State of the Common Market for Eastern and Southern Africa;

“Non-originating materials” means materials imported from outside COMESA;

“Originating materials” means materials which have been produced in a Member State and meet the requirements of the COMESA Rules of Origin;

“Security” means the deposit or guarantee of funds, e.g. cash, bond security etc., with Customs, which ensures to the satisfaction of Customs that an obligation will be fulfilled;

“Substantial transformation” means substantial manufacturing or processing of materials which is deemed sufficient to give the finished product its essential character.

- The operations and processes listed in Rule 5 of the Protocol on Rules of Origin shall not be regarded as substantial transformation;

“Treaty” means the Treaty Establishing the Common Market for Eastern and Southern Africa;

“WCO” means the World Customs Organisation; and

“WTO” means the World Trade Organisation.



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed explanation of how to categorize these transactions and how to use a double-entry system to ensure that the books are balanced. It also discusses the importance of regular reconciliations and how to identify and correct errors. The second part of the document focuses on the preparation of financial statements. It explains how to calculate the cost of goods sold and how to determine the gross profit. It also discusses the importance of understanding the relationship between the different financial statements, such as the income statement, balance sheet, and cash flow statement. The document provides a step-by-step guide to preparing these statements and includes several examples to illustrate the process. The final part of the document discusses the importance of maintaining accurate records of all transactions and how to use a double-entry system to ensure that the books are balanced. It also discusses the importance of regular reconciliations and how to identify and correct errors.