



Singapore No. 1 (2020)

Free Trade Agreement

between the United Kingdom of Great Britain and Northern Ireland and the Republic
of Singapore

Singapore, 10 December 2020

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign and Commonwealth Affairs
by Command of Her Majesty
December 2020*



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**FREE TRADE AGREEMENT
BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND AND THE REPUBLIC OF SINGAPORE**

The United Kingdom of Great Britain and Northern Ireland (“the United Kingdom”) and the Republic of Singapore (“Singapore”) (hereinafter jointly referred to as “the Parties” or individually referred to as “Party”),

Recognising that the Free Trade Agreement between the European Union (“EU”) and the Republic of Singapore done at Brussels on 19 October 2018 (“the EU-Singapore FTA”) will not apply to the United Kingdom at the end of the transitional period in which the rights and obligations under the EU-Singapore FTA continue to apply to the United Kingdom;

Desiring that the rights and obligations between them as provided for by the EU-Singapore FTA should continue to apply between the Parties,

Have agreed as follows:

ARTICLE 1

Incorporation of the EU-Singapore FTA

1. The provisions of the EU-Singapore FTA, including all Annexes, Appendices, Joint Declarations, Protocols, and Understandings thereto which are in effect immediately before they cease to apply to the United Kingdom, are incorporated into and made part of this Agreement and shall apply, *mutatis mutandis*, subject to the provisions of this Instrument.

2. Paragraphs 3, 4 and 9 of the letter dated 21 January 2013 from Singapore to the EU with the caption “EU-Singapore Free Trade Agreement – Geographical Indications” shall be incorporated into this Agreement and shall apply, *mutatis mutandis*, with the same legal effect.

3. The following provisions of the EU-Singapore FTA shall not be incorporated into this Agreement:

- (a) the definition of ‘Partnership and Cooperation Agreement’ in Article 1.3 (Definitions of General Application);
- (b) paragraph 5 of Article 16.1 (Trade Committee);
- (c) Article 16.5 (Amendments);
- (d) Article 16.13 (Entry into Force);
- (e) paragraph 1 of Article 16.18 (Relations with Other Agreements);

- (f) Article 16.19 (Future Accessions to the Union);
- (g) paragraph 2 of Article 16.20 (Territorial Application); and
- (h) Article 16.21 (Authentic Texts).

ARTICLE 2

Definitions and interpretation

1. Throughout this Instrument:
 - (a) “*mutatis mutandis*” means with the technical changes necessary to apply the EU-Singapore FTA as if it had been concluded between the United Kingdom and Singapore, taking into account the object and purpose of this Agreement;
 - (b) “the Incorporated Agreement” means the EU-Singapore FTA as incorporated into this Agreement and modified by this Instrument;
 - (c) “this Instrument” means the present Articles 1 to 9, the provisions of the Annex thereto modifying the Incorporated Agreement, including the Appendix to the Annex, and the Joint Declarations thereto.
2. Throughout the Incorporated Agreement and this Instrument, unless the context clearly indicates otherwise, “this Agreement” means the entire Agreement, including anything incorporated by Article 1.
3. Unless otherwise specified, where reference is made in this Agreement to the legislation of the EU, it shall be understood as a reference to that legislation of the EU in force and as incorporated or implemented in the law of the United Kingdom on the day after the United Kingdom ceases to be bound by the relevant legislation of the EU. For the United Kingdom, the law of the United Kingdom includes the law of the territories for which international relations the United Kingdom is responsible, and to which this Agreement extends.
4. (a) In the event of an inconsistency between this Agreement and the Protocol on Ireland/Northern Ireland to the Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, signed in London and Brussels on 24 January 2020, this Agreement shall not prevent a Party from taking a particular measure not consistent with the obligations under this Agreement and relating to the inconsistency between this Agreement and that Protocol, provided that such a measure is not applied in a manner that would constitute a means of arbitrary or unjustified discrimination against the other Party or a disguised restriction on trade.

(b) In that event, a Party shall notify the other Party of such a measure and promptly provide, on request of the other Party, supplementary information or clarification thereon, and the Parties shall hold consultations, on request of either Party, in relation to the effects of the measure on this Agreement, and seek a mutually acceptable solution.

ARTICLE 3

Objective

The overriding objectives of this Agreement are as set out in Article 1.2 (Objectives) of the Incorporated Agreement.

ARTICLE 4

References to the euro

Notwithstanding Article 1, references to the euro (including “EUR” and “€”) in the Incorporated Agreement shall continue to be read as such in this Agreement.

ARTICLE 5

Territorial application

For the avoidance of doubt in relation to Article 16.20 (Territorial Application) of the Incorporated Agreement, this Agreement shall apply, in respect of the United Kingdom, to the extent that and under the conditions which the EU-Singapore FTA applied (excluding the application of paragraph 2 of Article 16.20 (Territorial Application)) immediately before it ceased to apply to the United Kingdom, to the United Kingdom and the following territories for which international relations it is responsible:

- (a) Gibraltar; and
- (b) the Channel Islands and the Isle of Man.

ARTICLE 6

Continuation of time periods

1. Notwithstanding paragraph 2 of Article 2, unless this Agreement provides otherwise, throughout the Incorporated Agreement, a reference to a time period commencing on or from the entry into force of this Agreement means a time period commencing on or from the entry into force of the EU-Singapore FTA.¹ For greater certainty, this means:

- (a) if a period in the Incorporated Agreement has not yet ended, the remainder of that period shall be incorporated into this Agreement;
- (b) if a period in the Incorporated Agreement has ended, any resulting rights and obligations shall continue to be applied between the Parties.

2. Notwithstanding paragraph 1, a reference in the Incorporated Agreement to a period relating to a procedure or other administrative matter (including reviews, committee procedures and notification deadlines) shall not be affected.

ARTICLE 7

Further provision in relation to the Trade Committee

1. The Trade Committee, which the Parties establish under paragraph 1 of Article 16.1 (Trade Committee) of the Incorporated Agreement, shall, in particular, ensure that this Agreement operates properly.

2. Any decision adopted by a committee established under the EU-Singapore FTA and in effect immediately before the EU-Singapore FTA ceases to apply to the United Kingdom shall, to the extent the decision relates to the Parties to this Agreement, be deemed to have been adopted, *mutatis mutandis*, by an equivalent committee that the Parties establish under this Agreement.

3. Nothing in paragraph 2 prevents an equivalent committee established by the Parties under this Agreement from making decisions which are different to, revoke or supersede the decisions deemed to have been adopted by it under that paragraph.

¹ The Parties confirm their understanding that the reference to the time period “from the entry into force of this Agreement” in Understanding 4 (Mutual Recognition of Authorised Economic Operators (AEO) Programmes) of the Incorporated Agreement means the entry into force of this Agreement as set out in Article 9.

4. Notwithstanding paragraph 2 of Article 16.1 (Trade Committee) of the Incorporated Agreement, the first meeting of the Trade Committee shall occur within one year of the entry into force of this Agreement. The Trade Committee shall, at its first meeting, suspend the work of all other committees, specialised committees, working groups and any other bodies established under this Agreement, and review the institutional provisions of this Agreement so as to streamline its institutional structure. If the Trade Committee cannot agree on the outcome of such review within one year of its first meeting, and whilst the outcome remains outstanding, the work of all the other committees, specialised committees, working groups shall continue in accordance with this Agreement.

ARTICLE 8

Amendments

1. The Parties may agree, in writing, to amend this Agreement. Amendments to this Agreement shall enter into force on the first day of the second month following the later of the Parties' written notifications certifying that they have completed their respective applicable legal requirements and procedures, as set out in the instrument of amendment.
2. Notwithstanding paragraph 1, the Parties may, in the Trade Committee or relevant committee established by the Parties under this Agreement, adopt a decision amending this Agreement, where provided for in the Incorporated Agreement.²

ARTICLE 9

Final provisions

1. This Agreement shall enter into force on the first day of the second month following the later of the Parties' written notifications certifying that they have completed their respective applicable legal requirements and procedures for the entry into force of this Agreement. The Parties may agree on another date, provided such date occurs after the completion of the exchange of notifications referred to above.
2. Pending entry into force of this Agreement, this Agreement shall be provisionally applied on the date on which the EU-Singapore FTA ceases to apply to the United Kingdom, provided that the Parties have exchanged notifications signifying completion of such domestic procedures as are required for provisional application. Otherwise, such provisional application shall take effect on such date as the Parties may agree.
3. During the period of such provisional application, the term "entry into force" in this Agreement means the date on which such provisional application takes effect.

² In paragraph 4(a) of Article 16.1 (Trade Committee) of the Incorporated Agreement, the reference to the procedure for amendments set out in Article 16.5 (Amendments) shall be read as a reference to the procedure for amendments set out in Article 8 of this Instrument.

4. A Party may terminate the provisional application of this Agreement by written notification to the other Party. Such termination shall take effect on the first day of the second month following such notification.

5. The provisional application of this Agreement terminates upon the earlier of its entry into force in accordance with paragraph 1 or the date of effect for termination in accordance with paragraph 4.

6. The United Kingdom shall submit notifications under this Article to the Director, North America and Europe Division, Singapore Ministry of Trade and Industry or its successor. Singapore shall submit notifications under this Article to the United Kingdom's Foreign, Commonwealth and Development Office or its successor.

7. English shall be the sole authentic text of this Agreement.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

Done at Singapore this tenth day of December 2020 in English.

**For the Government of the United
Kingdom of Great Britain and
Northern Ireland:**

**For the Government of the
Republic of Singapore:**

ELIZABETH TRUSS

CHAN CHUN SING

**JOINT DECLARATION
ON INVESTMENT REVIEW**

1. With a view to strengthening the important investment relationship between the United Kingdom and Singapore, the United Kingdom and Singapore shall review their mutual investment legal framework, the investment environment and the flow of investment between them with a view to updating their investment relationship with high standard and ambitious investment protection commitments.

2. As part of such review, and in the light of recent developments in the international law on investment protection, the United Kingdom and Singapore shall enter into negotiations to deepen their mutual obligations on investment protection within two years of the entry into force of this Agreement and shall endeavour to conclude negotiations within four years of the entry into force of this Agreement.

JOINT DECLARATION ON FINANCIAL SERVICES

With a view to deepening their regulatory cooperation in the financial services sector, the Parties shall continually consult on and discuss any obstacles that Singapore's or the United Kingdom's firms may face when conducting business in the other's territory. To this end, and under the auspices of the United Kingdom-Singapore Financial Dialogue, the Parties agree:

1. The Monetary Authority of Singapore ("MAS") shall consider any request that the United Kingdom's HM Treasury may make for an increase in the number of wholesale bank ("WB") licences awarded to applicants from any jurisdictions, where those applicants are not already licensed as banks overseas, in order to conduct digital wholesale bank ("DWB") activities in Singapore.¹ In considering any such increase, MAS shall take into account: (a) the need for protecting investors, depositors, policy-holders and persons to whom a fiduciary duty is owed by DWBs; (b) maintaining the safety, soundness, integrity and financial responsibility of DWBs; and (c) ensuring the integrity and stability of Singapore's financial system.

2. When conducting the review of the limits imposed on e-wallets in Singapore under the Payment Services Act, MAS shall take into consideration its discussions with HM Treasury on this issue. Singapore shall commence this review in 2021. In considering an increase to such limits, the review shall take into account any new norms of economic activity and spending behaviour, the stability of the Singapore financial system and the need to protect consumers from losses to their e-wallets.

¹ In Singapore's bank licensing regime, DWBs are subject to the same regulatory requirements as WBs. There is no distinction in the type of licence awarded to DWBs *vis-à-vis* WBs. DWBs can carry out the same scope of business as WBs. Applicants that are not already licensed as banks overseas may become DWBs, whilst overseas banks would already come under the usual WB admission framework. For prudential reasons, Singapore places limits on the total number of WB licences granted to applicants, which are not already licensed as banks overseas, to conduct DWB activities in Singapore.

ANNEX

MODIFICATIONS TO THE EU-SINGAPORE FTA

The incorporation of the EU-Singapore FTA into this Agreement is further modified as follows:

Modifications to Annex 2-A (Elimination of Customs Duties)

1. Paragraphs 4 to 7 of Appendix 2-A-1 (Tariff Schedule of the Union) of Annex 2-A of the EU-Singapore FTA shall be substituted with:

“4. The Parties acknowledge that the United Kingdom may introduce and apply an entry price system on or after the date of entry of force of this Agreement in order to replicate, in whole or in part, the entry price system that the European Union applies to certain fruits and vegetables in accordance with the Common Customs Tariff provided for in Commission Regulation (EC) No 927/2012 of 9 October 2012 (and successor acts) and Union WTO Schedule CXL. The modifications in paragraphs 5 to 7 of this Annex shall apply to the extent to which the United Kingdom applies such an entry price system. In particular, originating goods of Singapore included under this Annex shall be subject to the entry price scheme set out in this Annex in lieu of any entry price system provided for in United Kingdom legislation that replicates, in whole or in part, the entry price system specified in the European Union’s Common Customs Tariff provided for in Commission Regulation (EC) No 927/2012 of 9 October 2012 (and successor acts) and Union WTO Schedule CXL.

5. If the United Kingdom applies an entry price system to originating goods of Singapore in accordance with United Kingdom legislation that is adopted on or after the entry into force of this Agreement to replicate, in whole or in part, the entry price scheme applied in accordance with Commission Regulation (EC) No 927/2012 of 9 October 2012 and Union WTO Schedule CXL, the *ad valorem* customs duties on such goods shall be removed in accordance with the staging categories as set out in the United Kingdom’s Schedule.

6. Any specific customs duties provided for in United Kingdom legislation that is introduced on or after the entry into force of this Agreement to replicate, in whole or in part, the specific customs duties provided for in Commission Regulation (EC) No 948/2009 of 30 September 2009, shall not be subject to the elimination of customs duties in accordance with the staging categories as set out in the United Kingdom’s Schedule. Instead, the specific customs duties may be applied for the following goods:

CN 2013 code	Description
0702 00 00	Tomatoes, fresh or chilled
0707 00 05	- Cucumbers

CN 2013 code	Description
0709 91 00	-- Globe artichokes
0709 93 10	--- Courgettes
0805 10 20	-- Sweet oranges, fresh
0805 20 10	-- Clementines
0805 20 30	-- Monreales and satsumas
0805 20 50	-- Mandarins and wilkings
0805 20 70	-- Tangerines
0805 20 90	-- Other
0805 50 10	-- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)
0806 10 10	-- Table grapes
0808 10 80	-- Other
0808 30 90	-- Other
0809 10 00	- Apricots
0809 21 00	-- Sour cherries (<i>Prunus cerasus</i>)
0809 29 00	-- Other
0809 30 10	-- Nectarines
0809 30 90	-- Other
0809 40 05	-- Plums
2009 61 10	--- Of a value exceeding € 18 per 100 kg net weight
2009 69 19	---- Other
2009 69 51	----- Concentrated
2009 69 59	----- Other
2204 30 92	---- Concentrated
2204 30 94	---- Other
2204 30 96	---- Concentrated
2204 30 98	---- Other

7. The specific duty under paragraph 6 shall not exceed the lesser specific duty of the prevailing MFN applied rate, or the MFN applied rate of duty in effect on 20 November 2019.”

Modifications to Chapter 5 (Sanitary and Phytosanitary Measures)

2. In paragraph 2 of Article 5.15 (Committee on Sanitary and Phytosanitary Measures) of the EU-Singapore FTA, immediately after the words “The SPS Committee shall meet within one year of the entry into force of this Agreement” insert “, or upon request of a Party and as agreed by the Parties”.

Modifications to Annex 5-A (Competent Authorities)

3. (a) Article 1 (Competent Authorities of the Union) of Annex 5-A of the EU-Singapore FTA shall be substituted with:

“Competent Authorities of the United Kingdom:

Upon entry into force of this Agreement, the United Kingdom shall provide Singapore with a list of its competent authorities.”

(b) Article 2 (Competent Authorities of Singapore) of Annex 5-A of the EU-Singapore FTA shall be substituted with:

“Competent Authorities of Singapore

The competent authorities of Singapore are the Singapore Food Agency (hereinafter referred to as ‘SFA’) and the National Parks Board (hereinafter referred to as ‘NParks’).

In this respect the following applies:

(a) SFA is the national authority responsible for food safety from farm to fork. SFA adopts a science-based risk analysis and management approach based on international standards to evaluate and ensure food safety; and

(b) NParks is the national authority responsible for the management of the national parks, nature reserves and public parks. NParks is also the lead agency for animal and wildlife management as well as animal and plant health. NParks’ functions include the management and maintenance of the national parks, nature reserves and public parks, the protection of animal welfare and animal and plant health, the management of animal population, the prevention of threats and risks arising from animals and plants to public as well as plant health and safety, the regulation of trade in endangered animals and plants, and the regulation and promotion of the veterinary industry.”

Modifications to Chapter 8 (Services, Establishment and Electronic Commerce)

4. The second footnote¹ to paragraph (c) of Article 8.2 (Definitions) of the EU-Singapore FTA shall not be incorporated.

Modifications to Appendix 8-A-1 (Union's Schedule of Specific Commitments in Conformity with Article 8.7 (Schedule of Specific Commitments) (Cross-Border Supply of Services))

5. In Appendix 8-A-1 of the EU-Singapore FTA:

- (a) In the table, for subsector 1.E(b) (Relating to Aircraft), in the second column, the words "or elsewhere in the Union" shall not be incorporated.
- (b) In the table, for subsector 11.B (Internal Waterways Transport), in the second column, the words "(incl. agreements following the Rhine-Main Danube link)" and "Subject to regulations implementing the Mannheim Convention on Rhine Shipping." shall not be incorporated.
- (c) In the table, for subsector 12.B (Services auxiliary to internal waterways transport), in the second column, the words "(incl. agreements following the Rhine-Main Danube link)" and the words "Subject to regulations implementing the Mannheim Convention on Rhine Shipping." shall not be incorporated.

Modifications to Appendix 8-A-2 (Union's Schedule of Specific Commitments in Conformity with Article 8.12 (Schedule of Specific Commitments) (Establishment))

6. In Appendix 8-A-2 of the EU-Singapore FTA:

¹ This footnote states: "The Union understands that the concept of "effective and continuous link" with the economy of a Member State of the Union enshrined in Article 54 of the Treaty on the Functioning of the European Union (hereinafter referred to as "TFEU") is equivalent to the concept of "substantive business operations". Accordingly, for a juridical person set up in accordance with the laws of Singapore and having only its registered office or central administration in the territory of Singapore, the Union shall only extend the benefits of this Agreement if that juridical person possesses an effective and continuous economic link with the economy of Singapore."

- (a) In the table, for ALL SECTORS, under the heading “Types of Establishment”, in the second column, the footnote² immediately at the end of the first paragraph ending in “or agencies established in the Member States of the Union by Singaporean companies” shall not be incorporated.
- (b) In the table, for subsector 6.E(b) (Relating to Aircraft), in the second column, the words “or elsewhere in the Union” shall not be incorporated.
- (c) In the table, for subsectors 7.B(a) (All services consisting of the transmission and reception of signals by any electromagnetic means, excluding broadcasting), in the second column, the footnote³ immediately after the word “None” shall not be incorporated.
- (d) In the table, for subsector 16.B (Internal Waterways Transport), in the second column, the words “(incl. agreements following the Rhine-Main Danube link)” and the words “Subject to regulations implementing the Mannheim Convention on Rhine Shipping.” shall not be incorporated.
- (e) In the table, for subsector 17.B (Services auxiliary to internal waterways transport), in the second column, the words “(incl. agreements following the Rhine-Main Danube link)” and the words “Subject to regulations implementing the Mannheim Convention on Rhine Shipping.” shall not be incorporated.

² This footnote states: “In accordance with Article 54 of the Treaty on the Functioning of the European Union, these subsidiaries are considered as juridical persons of the Union. To the extent that they have a continuous and effective link with the economy of the Union, they are beneficiaries of the Union's internal market, which includes, *inter alia*, the freedom to establish and to provide services in all Member States of the Union.”

³ This footnote states: “For clarification purposes, some Member States of the Union maintain public participation in certain telecommunication operators. Those Member States reserve their rights to maintain such public participation in the future. This is not a market access limitation. In Belgium, government participation and voting rights in Belgacom are freely determined under legislative powers as is presently the case under the law of 21 March 1991 on the reform of government-owned economic enterprises.”

Modifications to Appendix 8-A-3 (Union’s Schedule of Specific Commitments in Conformity with Articles 8.14 (Key Personnel and Graduate Trainees) and 8.15 (Business Services Sellers) (Key Personnel and Graduate Trainees and Business Services Sellers))

7. In the table in Appendix 8-A-3 of the EU-Singapore FTA, the reservation for ALL SECTORS for “Recognition”, including its footnote,⁴ shall not be incorporated.

Modifications to Appendix 8-B-1 (Singapore’s Schedule of Specific Commitments)

8. In Appendix 8-B-1 of the EU-Singapore FTA, in the table for HORIZONTAL COMMITMENTS/LIMITATIONS: ALL SECTORS INCLUDED IN THIS SCHEDULE, under the heading “Individual investors, apart from the Singapore Government, shall be subject to the following equity ownership limits in the enterprises, and/or their successor bodies, listed below:”, the words “(ii) Singapore Power, Power Grid, Power Supply, Power Gas: 10%” shall be substituted with:

“(ii) SP PowerAssets, SP PowerGrid, PowerGas, Singapore LNG Corporation: 10%”

9. In Appendix 8-B-1 of the EU-Singapore FTA, in SECTOR SPECIFIC COMMITMENTS/LIMITATIONS, the limitations on market access and national treatment concerning subsector E (a) (Electricity and gas (ISIC rev 3: 401, 402)):

- (a) subsection (b) in its entirety shall be substituted with “(b) only a market support services licensee or retail electricity licensees with local presence may retail electricity to all household and non-household consumers in Singapore”;
- (b) subsection (c) in its entirety shall be substituted with “(c) only a transmission licensee shall be the owner and operator of the electricity transmission and distribution network in Singapore.”; and
- (c) subsections (d) and (e) in their entirety shall be substituted with “(d) only the holder of a gas transporter licence shall be allowed to transport and distribute manufactured and natural gas and only one gas transporter licence has been issued given the size of the Singapore market.”

⁴ This footnote states: “In order for non-Union country nationals to obtain Union-wide recognition of their qualifications, a mutual recognition agreement, negotiated within the framework defined in Article 8.16 (Mutual Recognition of Professional Qualifications), is necessary.”

10. In Appendix 8-B-1 of the EU-Singapore FTA, in the limitations on market access concerning subsector 7.B(a) (Acceptance of deposits and other repayable funds from the public), under the heading “Commercial banks”, immediately after the words “the local subsidiary must hold the Full Bank licence with the QFB privileges and is the entity which would be allowed to establish up to an additional 25 customer service locations (of which up to 10 may be established as branches).”, insert the following:

“A United Kingdom bank (“UK Bank”) incorporated in Singapore, which has a Full Bank licence with QFB privileges at the time of entry into force of this Agreement, shall be allowed to establish 10 customer service locations in addition to the customer service locations that it may establish pursuant to the provisions described above as they applied at the time of entry into force of this Agreement.

A UK Bank with QFB privileges which MAS has determined to be significantly rooted in Singapore will be granted an additional Full Bank licence if and only if MAS has determined that the UK Bank has a significantly higher degree of rootedness in Singapore.

In determining whether the UK Bank has a significantly higher degree of rootedness in Singapore, MAS will consider a range of additional attributes of rootedness, including:

- (a) the UK Bank must have fully subsidiarised its banking business operations in Singapore;
- (b) a significant proportion of the UK Bank’s global key appointment holders and business heads must be based in Singapore;
- (c) MAS is satisfied that the UK Bank is firmly committed to Singapore's financial stability and development in the long term. For example, MAS will consider whether –
 - (i) the UK Bank is a significant bank in Singapore by headcount, with a focus on developing the talent pipeline in Singapore, through creating jobs or participating in upskilling programmes;
 - (ii) substantial shareholdings of the UK Bank are held by natural persons of Singapore or Singapore juridical persons; and
 - (iii) the UK Bank has demonstrated strong commitment to Singapore’s economy and financial markets, for instance, if the UK Bank is also an MAS primary dealer, leads and participates in key industry initiatives or associations, develops new business lines, and deepens existing business lines in Singapore.

For the avoidance of doubt, the additional Full Bank licence must be held by a local subsidiary of the UK Bank with QFB privileges which MAS has determined to have a significantly higher degree of rootedness in Singapore.”

11. In Appendix 8-B-1 of the EU-Singapore FTA, in the limitations on market access concerning subsector 7.B(a) (Acceptance of deposits and other repayable funds from the public), under the heading “Wholesale banks”, the words from “12 EU banks holding wholesale bank licenses” to “be admitted directly as wholesale banks.”, shall be substituted with:

“2 United Kingdom banks holding wholesale bank licences, upon application to MAS, will be allowed to operate up to 2 customer service locations each.

Singapore commits to review the possibility of increasing the number of banks allowed to benefit from customer service locations once they are awarded to 2 United Kingdom banks.

Quantitative limits on the number of wholesale bank licenses will be removed for United Kingdom banks with or without operations in Singapore, 3 years after the date of entry into force of this Agreement and such banks may be admitted directly as wholesale banks.”

12. In Appendix 8-B-1 of the EU-Singapore FTA, in the additional commitments concerning subsector 7.B(a) (Acceptance of deposits and other repayable funds from the public), under the heading “Commercial banks”, the words from “If Singapore commits with countries” to “only Australia, China, India, Malaysia and the United States of America have one or more full bank licences with QFB privileges.”, shall not be incorporated.

Modifications to Annex 9-H (Means of Publication)

13. Paragraph 1 of Annex 9-H of the EU-Singapore FTA shall be substituted with:

“1. For the United Kingdom:

Upon entry into force of this Agreement, the United Kingdom shall provide Singapore with details on the United Kingdom’s means of publication. This means of publication shall be directly accessible by electronic means and free of charge through a single point of access on the internet, subject to the provisions of this Agreement.”

Modifications to Chapter 10 (Intellectual Property)

14. At the end of paragraph 3 of Article 10.17 of the EU-Singapore FTA (System of Protection of Geographical Functions), the following footnote shall be inserted:

“The Trade Committee shall, in making a decision under this paragraph, rely on the outcome of any procedures for the protection of that geographical indication that were concluded under the EU-Singapore FTA prior to the entry into force of this Agreement.”

Modifications to Annexes 10-A (List of Names to be Applied for Protection as Geographical Indications in the Territory of the Parties) and 10-B (Protected Geographical Indications)

15. Geographical indications listed in Section A of Annexes 10-A and 10-B of the EU-Singapore FTA that relate to parts of the EU that are not the United Kingdom shall not be incorporated.

16. Notwithstanding paragraph 15, the “Irish Whiskey / Uisce Beatha Eireannach / Irish Whisky” and “Irish Cream” geographical indications, which cover spirit drinks produced in the Republic of Ireland and Northern Ireland, shall be incorporated.⁵

Modifications to Chapter 11 (Competition and Related Matters)

17. (a) In paragraph 3 of Article 11.5 (Definition and Scope) of the EU-Singapore FTA, the words “and Annex 11-A” shall not be incorporated.

(b) Paragraph 1 of Article 11.7 (Prohibited Subsidies) of the EU-Singapore FTA shall not be incorporated.

(c) Paragraph 1 of Article 11.8 (Other Subsidies) of the EU-Singapore FTA shall be substituted with:

“1. The Parties agree to use their best endeavours to apply their competition law or other laws to remedy or remove distortions of competition caused by other specific subsidies related to trade in goods and services which are not covered by Article 11.7 (Prohibited Subsidies), insofar as they have or could have a significant negative effect on trade between the Parties, and also to prevent the occurrence of such situations.”

Modifications to Annex 11-A (Principles applicable to other subsidies)

18. Annex 11-A of the EU-Singapore FTA shall not be incorporated.

⁵ This shall not prejudice any existing rights recognised by Singapore pursuant to the EU-Singapore FTA with respect to “Irish Whiskey / Uisce Beatha Eireannach / Irish Whisky” and “Irish Cream”.

Modifications to Protocol 1 (Concerning the Definition of the Concept of “Originating Products” and Methods of Administrative Co-operation)

19. Protocol 1 of the EU-Singapore FTA concerning the definition of the concept of “originating products” and methods of administrative cooperation shall be replaced by the text in the Appendix to this Annex.

Modifications to Understanding 3 (Additional Customs-Related Provisions)

20. Paragraph (b) of Article 12 (Other Agreements) of Understanding 3 of the EU-Singapore FTA shall be substituted with:

“Notwithstanding paragraph (a), the provisions of this Understanding shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been concluded between the United Kingdom and Singapore prior to the date this Agreement is signed insofar as the provisions of the latter are incompatible with those of this Understanding.”

21. Paragraph (c) of Article 12 (Other Agreements) of Understanding 3 of the EU-Singapore FTA shall not be incorporated.

Modifications to the Joint Declaration concerning Customs Unions

22. The Joint Declaration concerning Customs Unions shall not be incorporated.

APPENDIX TO THE ANNEX
PROTOCOL
**CONCERNING THE DEFINITION OF THE CONCEPT OF “ORIGINATING
PRODUCTS” AND METHODS OF ADMINISTRATIVE CO-OPERATION**

TABLE OF CONTENTS

SECTION 1

GENERAL PROVISIONS

ARTICLE 1 Definitions

SECTION 2

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2 General requirements

ARTICLE 3 Cumulation of Origin

ARTICLE 4 Wholly Obtained Products

ARTICLE 5 Sufficiently Worked or Processed Products

ARTICLE 6 Insufficient Working or Processing

ARTICLE 7 Unit of Qualification

ARTICLE 8 Accessories, Spare Parts and Tools

ARTICLE 9 Sets

ARTICLE 10 Neutral Elements

ARTICLE 11 Accounting Segregation

SECTION 3

TERRITORIAL REQUIREMENTS

ARTICLE 12 Principle of Territoriality

ARTICLE 13 Non Alteration

ARTICLE 14 Exhibitions

SECTION 4

DRAWBACK OR EXEMPTION

ARTICLE 15 Prohibition of Drawback of, or Exemption from, Customs Duties

SECTION 5

ORIGIN DECLARATION

ARTICLE 16 General Requirements

ARTICLE 17 Conditions for Making Out an Origin Declaration

ARTICLE 18 Approved Exporter

ARTICLE 19 Validity of Origin Declaration

ARTICLE 20 Submission of Origin Declaration

ARTICLE 21 Importation in Instalments

ARTICLE 22 Exemptions from Origin Declaration

ARTICLE 23 Supporting Documents

ARTICLE 24 Preservation of Origin Declaration and Supporting Documents

ARTICLE 25 Discrepancies and Formal Errors

ARTICLE 26 Amounts Expressed in Euro

SECTION 6

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 27 Cooperation between Competent Authorities

ARTICLE 28 Verification of Origin Declarations

ARTICLE 29 Administrative Enquiries

ARTICLE 30 Settlement of Disputes

ARTICLE 31 Penalties

SECTION 7

CEUTA AND MELILLA

ARTICLE 32 Application of this Protocol

SECTION 8

ANDORRA AND SAN MARINO

ARTICLE 33 Andorra

ARTICLE 34 San Marino

SECTION 9

FINAL PROVISIONS

ARTICLE 35 Amendments to this Protocol

ARTICLE 36 Transitional Provisions for Goods in Transit or Storage

List of Appendices

ANNEX A: INTRODUCTORY NOTES TO THE LIST IN ANNEX B

ANNEX B: LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

ANNEX B(a): ADDENDUM TO ANNEX B

ANNEX C: MATERIALS EXCLUDED FROM CUMULATION UNDER PARAGRAPH 2 OF ARTICLE 3

ANNEX D: PRODUCTS REFERRED TO IN PARAGRAPH 9 OF ARTICLE 3 FOR WHICH MATERIALS ORIGINATING IN AN ASEAN COUNTRY SHALL BE CONSIDERED AS MATERIALS ORIGINATING IN A PARTY

ANNEX E: TEXT OF THE ORIGIN DECLARATION

Joint Declarations

JOINT DECLARATION CONCERNING THE REVISION OF THE RULES OF
ORIGIN CONTAINED IN THE PROTOCOL

JOINT DECLARATION CONCERNING A TRILATERAL APPROACH TO RULES
OF ORIGIN

SECTION 1

GENERAL PROVISIONS

ARTICLE 1

Definitions

1. For the purposes of this Protocol:
 - (a) "ASEAN country" means a member state of the Association of Southeast Asian Nations which is not a Party to this Agreement;
 - (b) "chapters" and "headings" and "subheadings" mean the chapters, the headings and sub-headings used in the nomenclature which makes up the Harmonized System with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;
 - (c) "classified" refers to the classification of a product or material under a particular chapter, heading, or sub-heading of the Harmonized System;
 - (d) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
 - (e) "customs value" means the value as determined in accordance with the Customs Valuation Agreement;
 - (f) "ex-works price" means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the United Kingdom (hereinafter referred to as "the UK") or in Singapore, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
 - (g) "fungible materials" means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product;
 - (h) "goods" means both materials and products;

- (i) "manufacture" means any kind of working or processing including assembly;
- (j) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (k) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation; and
- (l) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the UK or in Singapore.

2. For the purposes of subparagraph 1(f), where the last working or processing has been subcontracted to a manufacturer, the term "manufacturer" may refer to the enterprise that has employed the subcontractor.

SECTION 2

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General Requirements

For the purposes of this Agreement, the following products shall be considered as originating in a Party:

- (a) products wholly obtained in a Party within the meaning of Article 4 (Wholly Obtained Products); and
- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned within the meaning of Article 5 (Sufficiently Worked or Processed Products).

ARTICLE 3

Cumulation of Origin

1. Notwithstanding Article 2 (General Requirements), products shall be considered as originating in a Party if such products are obtained there by incorporating materials originating in the other Party or the EU, provided that the working or processing carried out goes beyond the operations referred to in Article 6 (Insufficient Working or Processing). It shall not be necessary that the materials of the other Party or the EU incorporated in such products have undergone sufficient working or processing within the meaning of Article 5 (Sufficiently Worked or Processed Products).

2. Notwithstanding Article 2 (General Requirements), working or processing carried out in the EU shall be considered as having been carried out in the UK when the products obtained undergo subsequent working or processing in the UK, provided that the working or processing carried out in the UK goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).

3. For the purposes of paragraph 1, the origin of the materials shall be determined according to the rules of origin of this Agreement.

4. For the purposes of paragraph 1, the originating status of materials exported from the EU to a Party to be used in further working or processing shall be established by a proof of origin under which these materials could be exported directly to that Party.

5. The cumulation in respect of the EU (provided for in paragraphs 1 to 4) applies if the countries involved in the acquisition of the originating status and the country of destination have arrangements on administrative cooperation¹ which ensure the correct implementation of this Article.

6. Materials originating in an ASEAN country, which is applying with the UK a preferential agreement in accordance with Article XXIV of the GATT 1994, shall be considered as materials originating in a Party when incorporated in a product obtained in that Party, provided that they have undergone working or processing in that Party which goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).

7. For the purposes of paragraph 6, the origin of the materials shall be determined according to the rules of origin applicable in the framework of the UK's preferential agreements with those countries.

8. For the purposes of paragraph 6, the originating status of materials exported from one of the ASEAN countries to a Party to be used in further working or processing shall be established by a proof of origin under which these materials could be exported directly to the UK.

9. The cumulation in respect of the ASEAN countries (provided for in paragraphs 6 to 11) applies if:

- (a) the ASEAN countries involved in the acquisition of the originating status have undertaken to:
 - (i) comply or ensure compliance with this Protocol; and
 - (ii) provide the administrative cooperation necessary to ensure the correct implementation of this Protocol both with regard to the UK and among themselves;
- (b) the undertakings referred to in subparagraph (a) have been notified to the UK.

10. Origin declarations issued by application of paragraph 6 shall bear the following entry:

"Application of Article 3(6) of the Protocol of the UK/Singapore FTA".

¹ For the avoidance of doubt, arrangements on administrative cooperation may refer to a Party's preferential agreement with the EU.

11. The materials listed in Annex C to this Protocol shall be excluded from the cumulation provided for in paragraphs 6 to 10 where at the time of importation of the product:

- (a) the tariff preference applicable to the materials in a Party is not the same for all the countries involved in the cumulation; and
- (b) the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to a Party.

12. At the request of a Party, the Parties may, by decision in the Committee on Customs established pursuant to Article 16.2 (Specialised Committees) of this Agreement (hereinafter referred to as “the Committee on Customs”), modify Annex C to this Protocol. Any request for such a modification shall be communicated to the other Party at least two months before the meeting of that Committee.

13. Materials originating in an ASEAN country shall be considered as materials originating in a Party when further processed or incorporated into one of the products listed in Annex D to this Protocol obtained there, provided that they have undergone working or processing in that Party which goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).

14. For the purposes of paragraph 13, the origin of the materials shall be determined according to the preferential rules of origin applicable to the UK Generalised Scheme of Preferences for developing countries, as notified to the Committee on Customs (hereinafter referred to as "UK GSP"). If the Committee on Customs has not been established, that notification shall be made to the relevant customs authority of Singapore.

15. For the purposes of paragraph 13, the originating status of materials exported from one of the ASEAN countries to a Party to be used in further working or processing shall be established by a proof of origin in accordance with the preferential rules applicable to beneficiary countries of the UK GSP.

16. The cumulation provided for in paragraphs 13 to 17 may only be applied on the condition that:

- (a) the ASEAN countries involved in the acquisition of the originating status have undertaken to:
 - (i) comply or ensure compliance with this Protocol; and
 - (ii) provide the administrative cooperation necessary to ensure the correct implementation of this Protocol both with regard to the UK and between themselves;
- (b) the undertakings referred to in subparagraph (a) have been notified to the UK.

17. Origin declarations issued by application of paragraph 13 shall bear the following entry:

"Application of Article 3(13) of the Protocol of the UK/Singapore FTA".

18. At the request of a Party, the Parties may, by decision in the Committee on Customs, modify Annex D to this Protocol. Any request for such a modification shall be communicated to the other Party at least two months before the meeting of the Committee.

19. The cumulation provided for in paragraphs 13 to 17 shall cease to apply when conditions of paragraphs 6 to 11 are met.

20. Not earlier than one year after the entry into force of this Agreement, the Parties shall initiate, without prejudice to the outcome, a meeting of the Committee on Customs to review the undertaking requirement for ASEAN cumulation for the purposes of paragraphs 9 to 10 and 16 to 17. Such review shall include the possibility of modification, by a decision in the Committee on Customs, to paragraphs 9 to 10 and 16 to 17.

ARTICLE 4

Wholly Obtained Products

1. The following shall be considered as wholly obtained in a Party:
 - (a) mineral products extracted from their soil or from their seabed;
 - (b) plants and vegetable products grown or harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products from slaughtered animals born and raised there;
 - (f) products obtained by hunting or fishing conducted there;
 - (g) products of aquaculture from fish, crustaceans and molluscs that are born and raised there;
 - (h) products of sea fishing and other products taken from the sea outside the territorial seas of a Party by their vessels;
 - (i) products made aboard their factory ships exclusively from products referred to in subparagraph (h);
 - (j) used articles collected there that are fit only for the recovery of raw materials;
 - (k) waste and scrap resulting from manufacturing operations conducted there;

- (l) products extracted from marine soil or subsoil outside the territorial seas of a Party, provided that the Party has sole rights to work that soil or subsoil; and
 - (m) goods produced there exclusively from products specified in subparagraphs (a) to (l).
2. The terms "their vessels" and "their factory ships" in subparagraphs 1(h) and 1(i) shall apply only to vessels and factory ships:
- (a) which are registered in the UK or in Singapore;
 - (b) which sail under the flag of the UK or of Singapore; and
 - (c) which meet one of the following conditions:
 - (i) they are at least fifty percent owned by nationals of the UK, a Member State of the EU or Singapore; or
 - (ii) they are owned by companies:
 - (1) which have their head office and their main place of business in the UK, a Member State of the EU or Singapore; and
 - (2) which are at least fifty percent owned by the UK, a Member State of the EU or Singapore, by their public entities or nationals.

ARTICLE 5

Sufficiently Worked or Processed Products

1. For the purposes of subparagraph (b) of Article 2 (General Requirements), products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex B or B(a) to this Protocol are fulfilled.
2. The conditions referred to above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing, and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list in Annex B or B(a) to this Protocol is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to the product that acquired originating status, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

3. By way of derogation from paragraph 1 and subject to paragraphs 4 and 5, non-originating materials which, according to the conditions set out in the list in Annex B or B(a) to this Protocol, are not to be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:

- (a) ten percent of the weight of the product for products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16;
- (b) ten percent of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 6 and 7 of Annex A to this Protocol, shall apply.

4. Paragraph 3 shall not be construed to allow any of the percentages for the maximum content of non-originating materials as specified in the list in Annex B to this Protocol to be exceeded.

5. Paragraphs 3 and 4 do not apply to products wholly obtained in a Party within the meaning of Article 4 (Wholly Obtained Products). However, without prejudice to Article 6 (Insufficient Working or Processing) and paragraph 2 of Article 7 (Unit of Qualification), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule for that product laid down in the list in Annex B to this Protocol requires that such materials be wholly obtained.

ARTICLE 6

Insufficient Working or Processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 (Sufficiently Worked or Processed Products) are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) the breaking-up and assembly of packages;
- (c) the washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) the ironing or pressing of textiles and textile articles;
- (e) simple painting and polishing operations;
- (f) the husking and partial or total milling of rice; the polishing and glazing of cereals and rice;

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

2. For the purpose of paragraph 1, operations shall be considered simple when no special skills or machines, apparatus or tools that were especially produced or installed for those operations are required for their performance.

3. All operations on a given product carried out either in the UK or in Singapore shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 7

Unit of Qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual item shall be taken into account when applying the provisions of this Protocol.

3. Where, under General Interpretative Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, the packaging shall be included for the purposes of determining origin.

ARTICLE 8

Accessories, Spare Parts and Tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

ARTICLE 9

Sets

Sets, as defined in General Interpretative Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating products. When a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed fifteen percent of the ex-works price of the set.

ARTICLE 10

Neutral Elements

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

- (a) energy and fuel;
- (b) plant and equipment, including goods to be used for their maintenance;
- (c) machines and tools and dies and moulds; spare parts and materials used in the maintenance of equipment and buildings; lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; gloves, glasses, footwear, clothing, safety equipment and supplies; equipment, devices and supplies used for testing or inspecting the good; catalysts and solvents; and
- (d) other goods which do not enter, and which are not intended to enter, into the final composition of the product.

ARTICLE 11

Accounting Segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, the competent governmental authorities, at the written request of economic operators, may authorise the management of materials using the accounting segregation method without keeping the materials in separate stocks.
2. The competent governmental authorities may make the granting of the authorisation referred to in paragraph 1 subject to any conditions they deem appropriate.
3. The authorisation shall be granted only if it can be ensured by use of the accounting segregation method that, at any given time, the number of products obtained which could be considered as originating in the UK or in Singapore is the same as the number that would have been obtained by using a method of physical segregation of the stocks.
4. If authorised, the accounting segregation method, for example, averaging, last-in, first-out, or first-in, first-out, shall be applied and the method used shall be recorded on the basis of the general accounting principles applicable in the UK or in Singapore, depending on where the product is manufactured.
5. A manufacturer using the accounting segregation method shall make out or apply for origin declarations for the quantity of products which may be considered as originating in the exporting Party. At the request of the customs authorities or competent governmental authorities of the exporting Party, the beneficiary shall provide a statement of how the quantities have been managed.
6. The competent governmental authorities shall monitor the use made of the authorisations referred to in paragraph 3 and may withdraw them if a manufacturer makes improper use of the authorisation or fails to fulfil any of the other conditions laid down in this Protocol.

SECTION 3

TERRITORIAL REQUIREMENTS

ARTICLE 12

Principle of Territoriality

1. Except as provided for in Article 3 (Cumulation of Origin), the conditions set out in Section 2 relating to the acquisition of originating status must be fulfilled without interruption in a Party.
2. Except as provided for in Article 3 (Cumulation of Origin), if originating goods exported from a Party to a non-Party return, they must be considered as non-originating goods, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that non-Party or while being exported.

ARTICLE 13

Non Alteration

1. The products declared for importation in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition or other than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for import.
2. The storage of products or consignments may take place, provided they remain under customs supervision in the country(ies) of transit.
3. Without prejudice to Section 5, the splitting of consignments may take place where carried out by the exporter or under his responsibility provided they remain under customs supervision in the country(ies) of transit.
4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

ARTICLE 14

Exhibitions

1. Originating products, sent for exhibition in a country other than a Party and sold after the exhibition for importation in a Party shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from a Party to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in a Party;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not been used for any purpose other than demonstration at the exhibition since they were consigned for exhibition.

2. An origin declaration shall be issued or made out in accordance with the provisions of Section 5 and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, during which the products remain under customs control.

SECTION 4

DRAWBACK OR EXEMPTION

ARTICLE 15

Prohibition of Drawback of, or Exemption from, Customs Duties

1. Non-originating materials used in the manufacture of products originating in the UK or in Singapore, for which an origin declaration has been issued or made out in accordance with the provisions of Section 5, shall not be subject in the UK or in Singapore to drawback of, or exemption from, customs duties of whatever kind.
2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, whether partial or complete, of customs duties or charges having an equivalent effect, applicable in the UK or in Singapore to materials used in the manufacture, where such refund, remission or non-payment applies, whether expressly or in effect, where the products obtained from such materials are exported, but not where they are retained in a Party for home use.
3. The exporter of products covered by an origin declaration shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents to prove that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of paragraph 2 of Article 7 (Unit of Qualification), accessories, spare parts and tools within the meaning of Article 8 (Accessories, Spare Parts and Tools), and products in a set within the meaning of Article 9 (Sets), when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are subject to this Protocol.

SECTION 5

ORIGIN DECLARATION

ARTICLE 16

General Requirements

1. Products originating in the UK, on importation into Singapore, and products originating in Singapore, on importation into the UK, shall benefit from preferential tariff treatment of this Agreement upon submission of a declaration (hereinafter referred to as "origin declaration"). The origin declaration is to be provided on an invoice or any other commercial document that describes the originating product in sufficient detail to enable its identification.
2. Originating products within the meaning of this Protocol, in the cases specified in Article 22 (Exemptions from Origin Declaration), shall benefit from preferential tariff treatment of this Agreement without it being necessary to submit any of the documents referred to in paragraph 1.

ARTICLE 17

Conditions for Making Out an Origin Declaration

1. An origin declaration as referred to in Article 16 (General Requirements) may be made out:
 - (a) in the UK:
 - (i) by an exporter within the meaning of Article 18 (Approved Exporter); or
 - (ii) by an exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6 000 euro.
 - (b) in Singapore by an exporter who is:
 - (i) registered with the competent authority and who has received a Unique Entity Number; and
 - (ii) complying with relevant regulatory provisions in Singapore pertaining to making out of origin declarations.
2. An origin declaration may be made out if the products concerned can be considered as products originating in the UK or in Singapore and fulfil the other requirements of this Protocol.

3. The exporter making out an origin declaration shall be prepared at all times to submit, at the request of the customs authorities of the exporting Party, all appropriate documents as referred to under Article 23 (Supporting Documents) proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery Note or another commercial document, the declaration, the text of which appears in Annex E to this Protocol, in accordance with the domestic law of the exporting Party. If the declaration is hand-written, it shall be written in ink in capital characters in English.

5. Origin declarations shall bear the original signature of the exporter in manuscript. An approved exporter as referred to in Article 18 (Approved Exporter) shall not be required to sign such declarations provided that he gives the customs authorities of the exporting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

6. By derogation from paragraph 1, an origin declaration may exceptionally be made out after exportation ("retrospective statement") on condition that it is presented in the importing Party no later than two years, in the case of the UK, and one year, in the case of Singapore, after the entry of the goods into the territory.

ARTICLE 18

Approved Exporter

1. The customs authorities of the UK may authorise any exporter who exports products under this Agreement to make out origin declarations irrespective of the value of the products concerned (hereinafter referred to as "approved exporter"). An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

2. The customs authorities of the UK may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities of the UK shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.

4. The customs authorities of the UK shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities of the UK may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 19

Validity of Origin Declaration

1. An origin declaration shall be valid for twelve months from the date of issue in the exporting Party. Preferential tariff treatment shall be claimed within such period to the customs authorities of the importing Party.
2. Origin declarations which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purposes of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In cases of belated presentation other than those of paragraph 2, the customs authorities of the importing Party may accept the origin declarations where the products have been submitted before such final date.

ARTICLE 20

Submission of Origin Declaration

For the purposes of claiming preferential tariff treatment, origin declarations shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party.

ARTICLE 21

Importation in Instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonized System are imported in instalments, a single origin declaration for such products shall be submitted to the customs authorities upon importation of the first instalment.

ARTICLE 22

Exemptions from Origin Declaration

1. Products which are sent as small packages from private persons to private persons, or which form part of travellers' personal luggage, shall be admitted as originating products without requiring the submission of an origin declaration, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol, and provided that there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or of travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is intended.

3. The total value of these products shall not exceed 500 euro in the case of small packages or 1 200 euro in the case of products forming part of travellers' personal luggage.

ARTICLE 23

Supporting Documents

The documents referred to in paragraph 3 of Article 17 (Conditions for Making Out an Origin Declaration), used for the purpose of proving that products covered by an origin declaration can be considered as products originating in the UK or in Singapore and fulfil the other requirements of this Protocol, may consist, *inter alia*, of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in a Party, where these documents are used in accordance with domestic law; or
- (c) documents proving the working or processing of materials in a Party, issued or made out in a Party, where these documents are used in accordance with domestic law.

ARTICLE 24

Preservation of Origin Declaration and Supporting Documents

1. The exporter making out an origin declaration shall keep a copy of this origin declaration, as well as the documents referred to in paragraph 3 of Article 17 (Conditions for Making Out an Origin Declaration), for at least three years.

2. The customs authorities of the importing Party shall keep the origin declarations submitted to them for at least three years.

3. Each Party shall permit, in accordance with that Party's laws and regulations, exporters in its territory to maintain documentation or records in any medium, provided that the documentation or records can be retrieved and printed.

ARTICLE 25

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the origin declaration and those made in the documents submitted to the customs office for the purposes of carrying out the formalities for importing the products shall not *ipso facto* render the origin declaration null and void if it is duly established that that document corresponds to the products submitted.
2. Obvious formal errors such as typing errors on a origin declaration should not cause the document to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in the document.

ARTICLE 26

Amounts Expressed in Euro

1. For the application of the provisions of subparagraph 1(a)(ii) of Article 17 (Conditions for Making Out an Origin Declaration) and paragraph 3 of Article 22 (Exemptions from Origin Declaration) in cases where products are invoiced in a currency other than euro, amounts in the national currency of the UK equivalent to the amounts expressed in euro shall be fixed annually by the UK.
2. A consignment shall benefit from the provisions of subparagraph 1(a)(ii) of Article 17 (Conditions for Making Out an Origin Declaration) and paragraph 3 of Article 22 (Exemptions from Origin Declaration) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the Party concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated by 15 October and shall apply from 1 January the following year. The Parties shall notify each other of the relevant amounts.
4. The UK may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded amount may not differ from the amount resulting from the conversion by more than five percent. The UK may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than fifteen percent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Parties in the Committee on Customs at the request of the UK or of Singapore. When carrying out this review, the Parties shall consider the desirability of preserving the effects of the limits concerned in real terms. For these purposes, the Parties may, by decision in the Committee on Customs, modify the amounts expressed in euro.

SECTION 6

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 27

Cooperation between Competent Authorities

1. The customs authorities of the Parties shall provide each other with the addresses of the customs authorities responsible for verifying the origin declarations.
2. In order to ensure the proper application of this Protocol, the Parties shall assist each other, through their competent authorities, in checking the authenticity of origin declarations and the correctness of the information given in such documents.

ARTICLE 28

Verification of Origin Declarations

1. Subsequent verifications of origin declarations shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, if it has been submitted, the customs authorities of the importing Party shall return the origin declaration, or a copy of that document, to the customs authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. Any document and information obtained suggesting that the information given on the origin declarations is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting Party. For this purpose, they shall have the right to request any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, the release of the products shall be offered to the importer, subject to any precautionary measures judged necessary. Any suspension of preferential treatment shall be reinstated as soon as possible after the originating status of the products concerned or the fulfilment of the other requirements of this Protocol has been ascertained by the customs authorities of the importing Party.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Parties and fulfil the other requirements of this Protocol.

6. If, in cases of reasonable doubt, there is no reply within ten months of the date of the verification request or the reply does not contain sufficient information to allow the requesting customs authorities to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities, except in exceptional circumstances, shall refuse entitlement to the preferences.

ARTICLE 29

Administrative Enquiries

1. Where the results of the verification procedure or any other available substantive information appear to indicate that the provisions of this Protocol are being contravened, the exporting Party, on its own initiative or at the request of the other Party, shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions. The results of such enquiries shall be communicated to the Party requesting verification.

2. The Party requesting verification may be present at the enquiries, subject to conditions that may be laid down by the competent authority in the exporting Party.

3. Where a Party has made a finding, on the basis of objective information, of a repeated failure² to provide administrative cooperation under this Section, or of systematic and intentional fraud from the other Party, the Party concerned may temporarily suspend the relevant preferential treatment of the product or products concerned in accordance with paragraph 4.

4. The application of a temporary suspension shall be subject to the following conditions:

- (a) the Party which has made a finding in accordance with paragraph 3 shall without undue delay notify the Trade Committee, established pursuant to Article 16.1 (Trade Committee) of this Agreement, of its finding together with the objective information and its recommended course of action to be taken. Upon receipt of such notification, the Trade Committee shall deliberate on the appropriate course of action on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Parties. During the period of consultations referred to above, the product(s) concerned shall enjoy the preferential treatment;

² For the purposes of paragraph 3 of Article 29 (Administrative Enquiries), a repeated failure to provide administrative cooperation shall mean, *inter alia*, a repeated failure to respect the obligations to verify the originating status of the product(s) concerned, or a repeated refusal or undue delay in carrying out and/or communicating the results of enquiries and/or subsequent verification of the proof of origin, over a continuous period of ten months.

- (b) where the Parties have entered into consultations with the Trade Committee and have failed to agree on an acceptable solution within three months following the notification, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in so far as is strictly necessary to address the Party's concerns. Such temporary suspension shall be notified to the Trade Committee without undue delay;
- (c) temporary suspensions under this Article shall be commensurate with the impact on the financial interests of the Party concerned arising from the situation giving rise to the finding of the Party referred to paragraph 3. They shall not exceed a period of six months, which may be renewed, if at the date of expiry nothing substantive has changed with respect to the condition that gave rise to the initial suspension; and
- (d) temporary suspensions, and any renewal thereof, shall be notified immediately after their adoption to the Trade Committee. They shall be subject to periodic consultations within the Trade Committee, in particular with a view to their termination as soon as the conditions for their application no longer apply.

ARTICLE 30

Settlement of Disputes

1. Where disputes arise in relation to the verification procedures of Article 28 (Verification of Origin Declarations) which cannot be settled between the competent authorities requesting a verification and the competent authorities responsible for carrying out this verification, or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Committee on Customs.
2. All disputes between the importer and the competent authorities of the importing Party shall be settled under the legislation of that Party.

ARTICLE 31

Penalties

The Parties shall provide for procedures for penalties to be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

SECTION 7

CEUTA AND MELILLA

ARTICLE 32

Application of this Protocol

The term "European Union" does not cover Ceuta and Melilla. Products originating in Ceuta and Melilla are not considered to be products originating in the EU for the purposes of this Protocol.

SECTION 8

ANDORRA AND SAN MARINO

ARTICLE 33

Andorra

1. Products originating in the Principality of Andorra and falling within Chapters 25 to 97 of the HS shall be accepted by the parties as originating in the EU within the meaning of this Agreement.
2. This Protocol applies *mutatis mutandis* for the purpose of defining the originating status of the products referred to in paragraph 1.

ARTICLE 34

San Marino

1. Products originating in the Republic of San Marino shall be accepted by the parties as originating in the EU within the meaning of this Agreement.
2. This Protocol applies *mutatis mutandis* for the purpose of defining the originating status of the products referred to in paragraph 1.

SECTION 9

FINAL PROVISIONS

ARTICLE 35

Amendments to this Protocol

The Parties may, by decision in the Committee on Customs, amend the provisions of this Protocol. Following the conclusion of a free trade agreement between the UK and one or several ASEAN countries, the Parties may, by decision in the Committee on Customs, amend or adapt this Protocol and in particular Annex C referred to in paragraph 11 of Article 3 (Cumulation of Origin) to ensure coherence between the rules of origin applicable within the context of the preferential exchanges between ASEAN countries and the UK.

ARTICLE 36

Transitional Provisions for Goods in Transit or Storage

This Agreement may be applied to goods which comply with the provisions of this Protocol, and which on the date of entry into force of this Agreement are either in transit, in the Parties in temporary storage, in customs warehouses or in free zones, provided that an origin declaration that was made out retrospectively is submitted to the customs authorities of the importing Party within twelve months of that date, and, if requested, such declaration is submitted together with the documents showing that the goods have been transported directly in accordance with Article 13 (Non Alteration).

ANNEX A

INTRODUCTORY NOTES TO THE LIST IN ANNEX B

Note 1 – General introduction

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 (Sufficiently Worked or Processed Products) of the Protocol. There are four different types of rule, which vary according to the product:

- (a) through working or processing, a maximum content of non-originating materials is not exceeded;
- (b) through working or processing, the applicable 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading for the manufactured products becomes different from the respective 4-digit Harmonized System heading or 6-digit sub-heading for the materials used;
- (c) a specific working and processing operation is carried out; and
- (d) working or processing is carried out on certain wholly-obtained materials.

Note 2 – The structure of the list

- 2.1 The first two columns in the list describe the product obtained. The first column gives the heading number or Chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 apply only to the part of that heading as described in column 2.
- 2.2 Where several heading numbers are grouped together in column 1, or a Chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 apply to all products which, under the Harmonized System, are classified in headings of the Chapter or in any of the headings grouped together in column 1.
- 2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3.
- 2.4 Where two alternative rules are set out in column 3, separated by "or", it is at the choice of the exporter which one to use.

Note 3 – Examples of how to apply the rules

- 3.1 Article 5 (Sufficiently Worked or Processed Products) of the Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.
- 3.2 Pursuant to Article 6 (Insufficient Working or Processing) of the Protocol, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the provision referred to in the first sub-paragraph, the rules in the list 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.

Thus, if a rule provides that non-originating material may be used at a certain stage of manufacture, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

If a rule provides that non-originating material, at a certain level of manufacture, may not be used, the use of materials at an earlier stage of manufacture is allowed, and the use of materials at a later stage is not.

Example: when the list-rule for Chapter 19 requires that "non-originating materials of headings 1101 to 1108 cannot exceed 20 per cent weight", the use (i.e. importation) of cereals of Chapter 10 (materials at an earlier stage of manufacture) is not limited.

- 3.3 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

The expression "Manufacture from materials of any heading, including other materials of heading [...]" or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

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

- 3.5 Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use of other materials which, because of their inherent nature, cannot satisfy this condition.
- 3.6 Where a rule in the list gives two percentages for the maximum value of non-originating materials that can be used, those percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials to which they apply.

Note 4 – General provisions concerning certain agricultural goods

- 4.1 Agricultural goods which fall within Chapters 6, 7, 8, 9, 10, 12 and heading 2401, and which are grown or harvested in the territory of a beneficiary country, shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.

- 4.2 In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 - Terminology used in respect of certain textile products

- 5.1 The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2 The term "natural fibres" includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 5.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials which are not classified in Chapters 50 to 63, but which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4 The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 6 - Tolerances applicable to products made of a mixture of textile materials

- 6.1 Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4).
- 6.2 The tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk;
- wool;
- coarse animal hair;
- fine animal hair;
- horsehair;
- cotton;
- paper-making materials and paper;
- flax;
- true hemp;
- jute and other textile bast fibres;
- sisal and other textile fibres of the genus *Agave*;
- coconut, abaca, ramie and other vegetable textile fibres;
- synthetic man-made filaments;
- artificial man-made filaments;
- current-conducting filaments;
- synthetic man-made staple fibres of polypropylene;
- synthetic man-made staple fibres of polyester;
- synthetic man-made staple fibres of polyamide;
- synthetic man-made staple fibres of polyacrylonitrile;
- synthetic man-made staple fibres of polyimide;

- synthetic man-made staple fibres of polytetrafluoroethylene;
- synthetic man-made staple fibres of poly(phenylene sulphide);
- synthetic man-made staple fibres of poly(vinyl chloride);
- other synthetic man-made staple fibres;
- artificial man-made staple fibres of viscose;
- other artificial man-made staple fibres;
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped;
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
- other products of heading 5605;
- glass fibres;
- metal fibres.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric of heading 5112 that is made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

Tufted textile fabric of heading 5802 that is made from cotton yarn of heading 5205 and cotton fabric of heading 5210 is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 6.3 In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.
- 6.4 In the case of products incorporating a "strip consisting of a core of aluminium foil or of a core of plastic film, whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", the tolerance is 30 % in respect of this strip.

Note 7 - Other tolerances applicable to certain textile products

- 7.1 Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings) which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used, provided that they are classified under a heading other than that of the product, and provided that their value does not exceed 8 % of the ex-works price of the product.
- 7.2 Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

- 7.3 Where a percentage rule applies, the value of non-originating materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 8 - Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

8.1 For the purposes of headings ex 2707 and 2713, the "specific processes" are the following:

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

8.2 For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

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

- (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;
- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

8.3 For the purposes of headings ex 2707 and 2713, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations, do not confer origin.

ANNEX B

**LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN
ORDER
THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS**

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal used are wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
ex 0301.10	Saltwater ornamental fish from aquaculture	Raised there from eggs, larvae, fry or fingerlings for a period of not less than 2 months, in which the value of the eggs, larvae, fry, fingerlings used does not exceed 65 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: – all the materials of Chapter 4 used are wholly obtained; and – the weight of sugar ¹ used does not exceed 20 % of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained

¹ See Introductory Note 4.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> <li data-bbox="1234 376 2018 448">– all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and <li data-bbox="1234 456 2018 528">– the weight of sugar² used does not exceed 20 % of the weight of the final product
Chapter 9	Coffee, tea, maté and spices;	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product

² See Introductory Note 4.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar ³ used does not exceed 20 % of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any subheading, except that of the product
1501 to 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc.	Manufacture from materials of any heading except that of the product
1505, 1506 and 1520	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. Glycerol, crude; glycerol waters and glycerol lyes.	Manufacture from materials of any heading
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained

³ See Introductory Note 4.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1516 and 1517	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 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 1516	Manufacture from materials of any heading, except that of the product
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapters 2, 3 and 16 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
1702	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 from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> – the individual weight of sugar⁴ and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and – the total combined weight of sugar⁵ and the materials of Chapter 4 used does not exceed 40 % of the weight of final product

⁴ See Introductory Note 4.2.

⁵ See Introductory Note 4.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product, in which <ul style="list-style-type: none"> <li data-bbox="1234 411 2069 523">– the individual weight of sugar⁶ and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and <li data-bbox="1234 531 2069 643">– the total combined weight of sugar⁷ and the materials of Chapter 4 used does not exceed 40 % of the weight of final product

⁶ See Introductory Note 4.2.

⁷ See Introductory Note 4.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> – the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product, and – the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and – the individual weight of sugar⁸ and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and – the total combined weight of sugar⁹ and the materials of Chapter 4 used does not exceed 40 % of the weight of final product

⁸ See Introductory Note 4.2.

⁹ See Introductory Note 4.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 1901.20 ex 1901.90 ex 1902.19 ex 1902.20 ex 1902.30 ex 1905.90	<ul style="list-style-type: none"> – Mixes and doughs of flour, groats, meal, starch or malt extract (Roti Paratha (印度拉餅或甩甩餅), Glutinous Rice Ball (汤圆)) – Malt extract; food preparations of flour, groats, meal, starch or malt extract (Protomalt / Milo) – Pastry (Spring Roll vegetal and chicken (春卷) and spring roll Pastry (春卷皮), cooked or uncooked – Vegetable Samosa (薩莫薩三角餃) – precooked or uncooked – Samosa Pastry (薩莫薩三角餃皮) – precooked or uncooked – oriental wrappers (水餃皮) for Gyoza Skin (云吞皮) and for Wonton Skin (云吞皮), cooked and uncooked; Wrapper for Peking Duck, precooked or cooked (烤鸭皮) – Pasta, cooked or otherwise prepared (Instant Noodle/Ramen, non-fried noodles, stir-fried packet noodles (快熟面 / 拉面)) 	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> – the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product, and – the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 40 % of the weight of the final product, and – the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and – the total combined weight of sugar and the materials of Chapter 4 used does not exceed 70 % of the weight of final product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	<ul style="list-style-type: none"> – Uncooked pasta, not stuffed or otherwise prepared, not containing eggs (Rice Noodle (肠粉)) (Instant Rice Noodle (快熟河粉)) – Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared – Custard bun (奶皇包); mini lotus bun, mini yam bun, red beans buns – Oriental bread: Pandan, plain, chocolate (馒头)) 	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar ¹⁰ used does not exceed 20 % of the weight of the final product

¹⁰ See Introductory Note 4.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
ex Chapter 21	Miscellaneous edible preparations; except for	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> – the individual weight of sugar¹¹ and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and – the total combined weight of sugar¹² and the materials of Chapter 4 used does not exceed 40 % of the weight of final product

¹¹ See Introductory Note 4.2.

¹² See Introductory Note 4.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 2101.11 ex 2101.12 ex 2101.20 ex 2103.10 ex 2103.90 ex 2104.10 ex 2106.90	<ul style="list-style-type: none"> – Extracts, essences and concentrates, of coffee – Preparations with a basis of extracts, essences or concentrates of coffee or with a basis of coffee – Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté – soya sauce – Preparations for sauces and prepared sauces; mixed condiments and seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, mustard, and mustard flour and meal) – Balacan Chili – Breaded Taro (滚面包层的芋) – soups with Star aniseed, turmeric, pepper, cumin, clove, cinnamon, chilli, coriander seeds and other spices 	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> – the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and – the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of final product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 22	Beverages, spirits and vinegar	Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which: <ul style="list-style-type: none"> <li data-bbox="1234 411 2092 483">– all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained, and
		<ul style="list-style-type: none"> <li data-bbox="1234 499 2092 611">– the individual weight of sugar¹³ and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and <li data-bbox="1234 619 2092 730">– the total combined weight of sugar¹⁴ and the materials of Chapter 4 used does not exceed 40 % of the weight of final product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2303	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20 % of the weight of the final product

¹³ See Introductory Note 4.2.

¹⁴ See Introductory Note 4.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2309	Preparations of a kind used in animal feeding	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> – all the materials of Chapters 2 and 3 used are wholly obtained, and – the materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, and – the individual weight of sugar¹⁵ and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and – the total combined weight of sugar and the materials of Chapter 4 used does not exceed 40 % of the weight of final product

¹⁵

See Introductory Note 4.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30 % of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
ex 2402	Cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading except that of the product and of smoking tobacco of sub-heading 2403 10, in which at least 10 % by weight of all materials of Chapter 24 used is wholly obtained unmanufactured tobacco or tobacco refuse of heading 2401
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁶ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ¹⁷ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

¹⁶ For the special conditions relating to "specific processes", see Introductory Notes 8.1 and 8.3.

¹⁷ For the special conditions relating to "specific processes", see Introductory Note 8.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ¹⁸ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ¹⁹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

¹⁸ For the special conditions relating to "specific processes", see Introductory Note 8.2.

¹⁹ For the special conditions relating to "specific processes", see Introductory Note 8.2.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ²⁰ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

²⁰ For the special conditions relating to "specific processes", see Introductory Notes 8.1 and 8.3.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 29	Organic chemicals; except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol; except for:	<p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2905 43; 2905 44; 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	<p>Manufacture from materials of any subheading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
2906, 2909, 2910, 2912-2918, 2920, 2924, 2931, 2933, 2934, 2942		<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading
Chapter 31	Fertilisers	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster, except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 3404	Artificial waxes and prepared waxes: – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 37	Photographic or cinematographic goods	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex Chapter 38	Miscellaneous chemical products; except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	<p>Manufacture from materials of any heading, including other materials of heading 3823</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3824 60	Sorbitol other than that of subheading 2905 44	<p>Manufacture from materials of any subheading, except that of the product and except materials of subheading 2905 44. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 39	Plastics and articles thereof: except for:	<p>Manufacture from materials of any heading, except that of the product. However materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-work price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3903, 3905, 3906		<p>Manufacture from materials of any heading, except that of the product. However materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-work price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product²¹</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
	– Polyester	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

²¹ In the case of the products composed of materials classified within both headings 3901 to 3906, and in the case of the products within headings 3907 to 3911, this restriction only applies to that group of materials which predominates by weight in the product.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
3908, 3909, 3913, 3915-3917, 3920, 3921, 3922, 3924, 3925, 3926		<p>Manufacture from materials of any heading, except that of the product. However materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-work price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 40	Rubber and articles thereof; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
4002.99	Other Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
4010	Conveyor or transmission belts or belting,	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:	
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Other	Manufacture from materials of any heading, except those of headings 4011 and 4012 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91 or Manufacture from materials of any heading, except that of the product
4107, 4112, 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
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 of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading
ex 4302	Tanned or dressed furskins, assembled:	
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	– Other	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	– Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	– Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
4503	Articles of natural cork	Manufacture from cork of heading 4501

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting ²²

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5007	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ²³

²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ²⁴

²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5208 to 5212	Woven fabrics of cotton: <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ²⁵

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ²⁶

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5407 and 5408	Woven fabrics of man-made filament yarn: <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ²⁷

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres accompanied by spinning
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5512 to 5516	Woven fabrics of man-made staple fibres: <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ²⁸

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres or Flocking accompanied by dyeing or printing ²⁹

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> - Needleloom felt 	<p>Extrusion of man-made fibres accompanied by fabric formation, However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>or</p> <p>Fabric formation alone in the case of felt made from natural fibres³⁰</p>

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Other	Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	– Other	Manufacture from: ³¹ – natural fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ³² : <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ³³ : <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 57	Carpets and other textile floor coverings: <ul style="list-style-type: none"> – Of needle loom felt – Of other felt – Other 	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Manufacture from coir yarn or sisal yarn or jute yarn or Flocking accompanied by dyeing or by printing or Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching ³⁴

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
		<p>However:</p> <ul style="list-style-type: none"> – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: <ul style="list-style-type: none"> – Combined with rubber thread – Other 	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or flocking or coating or Flocking accompanied by dyeing or by printing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ³⁵

 35

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5805	Hand-woven tapestries of the types 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 of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	– Containing not more than 90 % by weight of textile materials	Weaving
	– Other	Extrusion of man-made fibres accompanied by weaving

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or Note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating ³⁶

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5905	Textile wall coverings:	
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating
	– Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ³⁷

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5906	Rubberised textile fabrics, other than those of heading 5902:	
	– Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by knitting ³⁸
	– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres accompanied by weaving
	– Other	Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:	
	– Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric
	– Other	Manufacture from materials of any heading, except that of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5909 to 5911	Textile articles of a kind suitable for industrial use:	
	– Polishing discs or rings other than of felt of heading 5911	Weaving
	– Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	<p>Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving or</p> <p>Weaving accompanied by dyeing or coating</p> <p>Only the following fibres may be used:</p> <ul style="list-style-type: none"> -- coir yarn -- yarn of polytetrafluoroethylene³⁹, -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,

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The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
		<ul style="list-style-type: none"> -- monofil of polytetrafluoroethylene⁴⁰, -- yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn⁴¹, -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid
	<ul style="list-style-type: none"> -- Other 	<p>Extrusion of man-made filament yarn OR spinning of natural or man-made staple fibres, accompanied by weaving⁴²</p> <p>or</p> <p>Weaving accompanied by dyeing or coating</p>

⁴⁰ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁴¹ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Dyeing of yarn of natural fibres accompanied by knitting or Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:	
	– Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Knitting and making-up (including cutting)
	– Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products)

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Weaving accompanied by making-up (including cutting) or Making-up preceded by printing, accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting)
ex 6212	Knitted or crocheted brassieres, corsets, braces, suspenders, garters and similar articles and parts thereof	Knitting and making up (including cutting)

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	
	– Embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product(81) or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
	– Other	Weaving accompanied by making-up (including cutting)

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
		Making-up followed by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	
	– Embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
	– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting)

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Interlinings for collars and cuffs, cut out	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Weaving accompanied by making-up (including cutting)
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	– Of felt, of nonwovens	Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) (7)
	– Other:	
	– – Embroidered	Weaving or knitting accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9) (10)
	– – Other	Weaving or knitting accompanied by making-up (including cutting)

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
6305	Sacks and bags, of a kind used for the packing of goods	Extrusion of man-made fibres or spinning of natural and/or manmade staple fibres accompanied by weaving or knitting and making-up (including cutting) (7)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	
	– Of nonwovens	Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching
	– Other	Weaving accompanied by making-up (including cutting) (7) (9) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting)

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled,	
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁴³	Manufacture from non-coated glass-plate substrate of heading 7006
	– Other	Manufacture from materials of heading 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product

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SEMII – Semiconductor Equipment and Materials Institute Incorporated.

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which 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, except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7106, 7108 and 7110	Precious metals:	
	– Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or subheading 7218 10

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or subheading 7224 10
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7206

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7601	Unwrought aluminium	Manufacture from materials of any heading
7607	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 of any heading, except that of the product and heading 7606
ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
7801	Unwrought lead:	
	– Refined lead	Manufacture from materials of any heading
	– Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 79	Zinc and articles thereof:	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used
8214	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 of any heading, except that of the product. However, handles of base metal may be used

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8410, 8411, 8412	Hydraulic turbines, water wheels, and regulators therefor Turbojets, turbo-propellers and other gas turbines; other engines and motors; Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8443	Printing machinery	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8482	Ball or roller bearings	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8483	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 from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; parts and accessories	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture from materials of any heading, except that of the product and of heading 8503 or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8504	Power supply units for automatic data-processing machines	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8506	Primary cells and primary batteries;	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8507 8513	<p>Electric accumulators, including separators therefor, whether or not rectangular (including square);</p> <p>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
8517.69	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443,8525,8527 or 8528	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	Manufacture from materials of any heading, except that of the product and of heading 8522. or Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and of heading 8522. or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture from materials of any heading, except that of the product and of heading 8529. or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture from materials of any heading, except that of the product and of heading 8529. or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture from materials of any heading, except that of the product and of heading 8529. or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and of heading 8529. or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	Manufacture from materials of any heading, except that of the product and of heading 8538. or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8540 11 and 8540 12	Cathode ray television picture tubes, including video monitor cathode ray tubes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8542.31 to 8542.33 and 8542.39	Monolithic integrated circuits	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party</p>
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8545	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 in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8548	- 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 in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Electronic microassemblies	
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; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8711	<p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> – With reciprocating internal combustion piston engine of a cylinder capacity: <ul style="list-style-type: none"> – – Not exceeding 50 cm³ – – Exceeding 50 cm³ – Other 	<p>Manufacture from materials of any heading, except that of the product.</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
8714	Parts and accessories of vehicles of headings 8711 to 8713:	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9005, 9006, 9007, 9008	Binoculars, monoculars, other optical telescopes and mounting thereof, other astronomical instruments and mounting thereof; Photographic cameras, photographic flashlight apparatus and flashbulbs	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
9011	Compound optical microscopes including those for photomicrography, cinematography or microprojection	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings, lasers other than diodes, other optical appliances and instruments not specified or included elsewhere else in this chapter	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9016	Balances of sensitivity of 5 cg or better, with or without weights.	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
9025	Hydrometers and similar instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
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 of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9601 and 9602	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin	Manufacture from materials of any heading

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: <ul style="list-style-type: none"> <li data-bbox="1234 746 2051 820">– from materials of any heading, except that of the product, and <li data-bbox="1234 836 2074 903">– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: <ul style="list-style-type: none"> <li data-bbox="1234 579 2051 651">– from materials of any heading, except that of the product, and <li data-bbox="1234 667 2074 738">– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
9613 20	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

ANNEX B(A)

ADDENDUM TO ANNEX B

Common provision

1. For the products described below, the following rules may also apply instead of the rules set out in Annex B for products originating in Singapore, however limited by an annual quota.
2. An origin declaration made out pursuant to this Annex shall contain the following statement in English: "Derogation – Annex B(a) of Protocol Concerning the definition of the concept of 'originating products' and methods of administrative cooperation of the UK-Singapore FTA".
3. Products can be imported into the UK under these derogations upon the provision of a declaration signed by the approved exporter certifying that the products concerned satisfy the conditions of the derogation.
4. In the UK, any quantities referred to in this Annex shall be managed by the UK, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation of the UK.
5. The quotas indicated in the table below will be managed by the UK on a first-come, first-served basis. The quantities exported from Singapore to the UK under these derogations will be calculated on the basis of the imports into the UK.
6. For greater clarity, the specific UK commodity codes for the following products are listed below:

Description of Product	UK Commodity Code	Description
Fishballs	1604 20 10	Of Salmon
	1604 20 10	Atlantic Salmon
	1604 20 30	Of Salmonidae, other than salmon
	1604 20 30	Trout
	1604 20 40	Of Anchovies
	1604 20 50	Of sardines, bonito, mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i>
	1604 20 90	Of Other fish

HS Heading	Description of product	Qualifying operation	Annual quota for exports from Singapore into the UK in tons
ex16 01.00	Waxed sausages of chicken, pork and fresh liver (腊肠)	Manufacture from materials of any heading, except that of the product	140
ex16 02 32 ex16 02 41 ex16 02 49 ex16 02 50	Canned luncheon meat of pork, chicken and beef (午餐肉) various types of chilled hams Samosa of grounded beef or chicken (萨莫萨三角饺) Dumplings of poultry meat (水饺) Chicken Shaomai (烧卖) Chicken Glutinous rice (糯米饭) Chicken and pork floss (肉松) Chicken Gyoza	Manufacture from materials of any heading, except that of the product	
ex16 03 00	Bottled essence of chicken series (鸡精)	Manufacture from materials of any heading, except that of the product	

HS Heading	Description of product	Qualifying operation	Annual quota for exports from Singapore into the UK in tons
ex1604.20	Curry fish balls made of fish meat, curry, wheat starch, salt, sugar, and compound condiments	Manufacture from materials of any heading, except that of the product	112
ex 1604.20	Four colour rolls made of fish meat, crab stick, seaweed, beancurd skin, vegetable oil, sugar, salt, potato starch, monosodium glutamate and seasonings		
ex1604.16	Spicy crispy anchovies (sambal ikan bilis) made of anchovies, onion, chilli paste, tamarind, belachan, brown sugar, and salt		

HS Heading	Description of product	Qualifying operation	Annual quota for exports from Singapore into the UK in tons
ex 1605.10	Crab balls made of wheat starch, salt, sugar, compound condiments, crab meat and filling	Manufacture from materials of any heading, except that of the product	98
ex 1605.90	Cuttlefish balls made of cuttlefish filling, wheat starch, salt, sugar, and compound condiments		
ex 1605.20	Hargow made of prawn, wheat starch, tapioca, water, scallion, ginger, sugar, and salt		
ex 1605.20	Shaomai made of prawn predominantly, chicken, corn starch, vegetable oil, black pepper, sesame oil, and water		
ex 1605.20	Fried prawn wonton made of prawn, salt, oil, sugar, ginger, pepper, egg, vinegar, and soy sauce.		
ex 1605.30	Lobster flavoured balls: cuttlefish meat, fish meat and crab meat.		

ANNEX C

MATERIALS EXCLUDED FROM CUMULATION UNDER PARAGRAPH 6 OF ARTICLE 3

Harmonized System	Description of materials
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen
ex 0210	Meat and offal of poultry, salted, in brine, dried or smoked
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates
0709 51 ex 0710 80 0711 51 0712 31	Mushrooms, fresh or chilled, frozen, provisionally preserved, dried
071040 200580	Sweet corn
1006	Rice

Harmonized System	Description of materials
ex 1102 90 ex 1103 19 ex 1103 20 ex 1104 19 ex 1108 14 ex 1108 19	Flours, groats, meal, pellets, rolled or flaked grains, tapioca starch, starch of rice
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; prepared or preserved crustaceans, molluscs and other aquatic invertebrates
1701 and 1702	Cane or beet sugars and chemically pure sucrose, and other sugars, artificial honey and caramel
ex 1704 90	Sugar confectionery, not containing cocoa, other than chewing gum
ex 1806 10	Cocoa powder, containing 65 % or more by weight of sucrose/isoglucose
1806 20	Chocolate and food preparations containing cocoa other than cocoa powder
ex 1901 90	Other food preparations containing less than 40 % by weight of cocoa, other than malt extract, containing less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch.

Harmonized System	Description of materials
2003 10	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid
ex 2101 12	Preparations with a basis of coffee
ex 2101 20	Preparations with a basis of tea or mate
ex 2106 90	Food preparations not elsewhere specified, other than protein concentrates and textured protein substances: flavoured or coloured sugar syrups other than isoglucose, glucose and maltodextrine syrups; preparation containing more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch.
ex 3302 10	Mixtures of odoriferous substances of a kind used in the drink industries, containing all flavouring agents characterising a beverage and containing more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch
3302 10 29	Preparations of a kind used in the drink industries containing all flavouring agents characterising a beverage, other than of an actual alcoholic strength by volume exceeding 0,5 %, containing, by weight, more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch

ANNEX D

**PRODUCTS REFERRED TO IN PARAGRAPH 13 OF ARTICLE 3
FOR WHICH MATERIALS ORIGINATING IN AN ASEAN COUNTRY
SHALL BE CONSIDERED AS MATERIALS ORIGINATING IN A PARTY**

HS Code	Description
2710	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; waste oils
2711	Petroleum gases and other gaseous hydrocarbons
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three- membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:

HS Code	Description
2912-2914	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde: Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912 Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
2922	Oxygen-function amino-compounds
2930	Organo-sulphur compounds
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds
2935	Sulphonamides
2942	Other organic compounds
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils

HS Code	Description
4010	Conveyor or transmission belts or belting, of vulcanised rubber
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
8412	Other engines and motors
8483	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)
8504	Electrical transformers, static converters (for example, rectifiers) and inductors
8506	Primary cells and primary batteries
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37
8546	Electrical insulators of any material

HS Code	Description
8547	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 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
9011	Compound optical microscopes, including those for photomicrography, cine- photomicrography or microprojection
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments

ANNEX E

TEXT OF THE ORIGIN DECLARATION

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

The exporter of the products covered by this document (customs or competent governmental authorisation No⁽¹⁾) declares that, except where otherwise clearly indicated, these products are

of preferential origin⁽²⁾.

.....⁽³⁾
(Place and date)

.....⁽⁴⁾
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

⁽¹⁾ When the origin declaration is made out in the UK by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

When the origin declaration is made out by an exporter in Singapore, the Unique Entity Number must be entered in this space.

⁽²⁾ Origin of products to be indicated.

⁽³⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁴⁾ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

**JOINT DECLARATION
CONCERNING THE REVISION OF THE RULES OF ORIGIN CONTAINED
IN THE PROTOCOL**

1. The Parties agree to review the rules of origin contained in this Protocol and discuss the necessary amendments upon request of either Party.
2. Annexes B to D to this Protocol will be adapted in accordance with the periodical changes to the Harmonized System.

**JOINT DECLARATION
CONCERNING A TRILATERAL APPROACH TO THE RULES OF ORIGIN**

1. In advance of the conclusion of trade negotiations between the EU and the United Kingdom, the United Kingdom and Singapore recognise that a trilateral approach to rules of origin, involving the EU, is the preferred outcome in trading arrangements among the United Kingdom, Singapore and the EU. This approach would replicate coverage of existing trade flows and allow for continued recognition of originating content from either of the United Kingdom or Singapore and from the EU in exports to each other as per the intention of the EU-Singapore FTA. In this regard, the United Kingdom and Singapore understand that any bilateral arrangement between them represents a first step towards this outcome.

2. In the event that the United Kingdom and the EU reach agreement on rules of origin appropriate for a trilateral approach, the United Kingdom and Singapore approve taking the necessary steps, as a matter of urgency and of a mutually acceptable manner, to update this Protocol to reflect a trilateral approach to rules of origin involving the EU. The necessary steps will be taken in accordance with the procedures of the Committee on Customs contained in this Protocol.
