



THE EAST AFRICAN COMMUNITY

# THE EAST AFRICAN COMMUNITY CUSTOMS UNION (RULES OF ORIGIN) RULES, 2015

*Published by the EAC Secretariat  
P.O. Box 1096, Arusha, Tanzania*

**ISBN: 978-9987-712-62-5**



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**RULE 1  
Citation**

These Rules may be cited as The East African Community Customs Union (Rules of Origin) Rules, 2015.

**RULE 2  
Purpose of the Rules of Origin**

The purpose of these Rules is to implement the provisions of Article 14 of the Protocol and to ensure that there is uniformity among the Partner States in the application of the Rules of Origin and that to the extent possible the process is transparent, accountable, fair, predictable and consistent with the provisions of the Protocol.

**RULE 3  
Interpretation**

In these Rules, unless where the context otherwise requires:

**“assembly”** means the manufacturing process which utilizes precision jigs, fixtures and specialized facilities, and equipment;

**“classified”** means the classification of goods under a particular heading or sub-heading in the Harmonized Commodity Description and Coding System;

**“Committee”** means the East African Community Committee on Trade Remedies established under Article 24 of the Protocol on the Establishment of the East African Community Customs Union;

**“competent authority”** means a body or organization designated by a Partner State to issue a certificate of origin;

**“completely knocked down”** means a kit consisting of parts and subassemblies used for the manufacturing of finished products;

**“Council”** means the Council of Ministers of the Community established by Article 9 of the Treaty;

**“customs value”** means the value as determined in accordance with section 122 of the East African Community Customs Management Act, 2004;

**“ex-works price”** means the price determined in accordance with the provisions of the First Schedule paid for the product ex-works to the manufacturer in the Partner State in whose undertaking the last working or processing is carried out;

**“foreign country”** means a country other than a Partner State;

**“Generally Accepted Accounting Principles”** means recognised consensus or substantial authoritative support given in the territory of a Partner State with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements. Generally Accepted Accounting Principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

**“goods”** means both materials and products;

**“heading”** means four digit codes used in the Harmonized Commodity Description and Coding System;

**“high seas”** has the same meaning as in the United Nations Convention on the Law of the Sea;

**“manufacturing”** means any process that requires technology, infrastructure and manpower investment by which a commodity is finally produced;

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

**“maximum content of non-originating materials”** means the maximum content of non-originating materials which is permitted in order to consider a manufacture as working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or sub-heading;

**“non-originating material”** means materials originating from outside the Partner States.

**“part”** means an individual component, fashioned or otherwise manufactured from one piece of metal or other material only and not joined or connected in any way to another component or material;

**“Partner States”** means the Republic of Burundi, the Republic of Kenya, the Republic of Rwanda, the United Republic of Tanzania, the Republic of Uganda, and any other country granted membership to the Community under Article 3 of the Treaty;

**“produced”** and **“a process of production”** include the application of any operation or processes with the exception of any operation or processes as at out in rule 7 of these rules;

**“producer”** includes, among others, mining, manufacturing or agricultural enterprise or any individual grower or craftsman who supplies goods for export;

**“product”** means a manufactured product, including a product intended for later use in another manufacturing operation;

**“Protocol”** means the Protocol on the Establishment of the East African Community Customs Union;

**“Secretariat”** means the Secretariat of the Community established by Article 9 of the Treaty;

**“sub-heading”** means six digit codes used in the Harmonized Commodity Description and Coding System;

**“Summit”** means the Summit established by Article 9 of the Treaty;

**“supplier”** means a natural or legal person who supplies goods for further manufacture within a Partner State or for export to another Partner State;

**“territory”** includes the “territorial sea” and the “exclusive economic zones” of the Partner States as defined in the United Nations Convention on the Law of the Sea;

**“Treaty”** means the Treaty for the Establishment of the East African Community;

**“value of non-originating materials”** in the list in Part 1 of the First Schedule 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 a Partner State;

**“value added”** means the ex-works price of a finished product minus the customs value of the material imported from outside the Partner States and used in the process of production;

**“vessel of a Partner State”** means a vessel of a Partner State which is registered in or flies the flag of a Partner State and satisfies one of the following conditions:

- (a) at least 20 per centum of the officers of the vessel are nationals of the Partner States;

- (b) at least 20 per centum of the crew of the vessel are nationals of the Partner States; or
- (c) at least 20 per centum of the equity holding in respect of the vessel are held by nationals of the Partner States or institution, agency, enterprise or corporation of the government of Partner States.

**RULE 4**  
**Origin criteria**

1. Goods shall be accepted as originating in a Partner State where the goods are-
  - (a) wholly produced in the Partner State as provided for in rule 5; or
  - (b) produced in the Partner State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Partner State as provided for in rule 6.
2. For the purposes of implementing these Rules, the Partner States shall be considered as one territory.

**RULE 5**  
**Goods wholly produced in a Partner State**

1. For the purposes of rule 4 (a), the following products shall be regarded as wholly produced in a Partner State :
  - (a) mineral products extracted from the ground or sea-bed of the Partner State;
  - (b) vegetable products including plant and plant products harvested, gathered or picked within the Partner State;
  - (c) live animals born and raised within the Partner State;
  - (d) products obtained from live animals within the Partner State;
  - (e) products from slaughtered animals born and raised within the Partner State;
  - (f) products obtained by hunting or fishing conducted within the Partner State;
  - (g) products of aquaculture, including mariculture, obtained within the Partner State where the fish is born and raised;

- (h) products of sea fishing and other products taken from the exclusive economic zone of the Partner State;
- (i) products of sea fishing and other products taken from the waters in the high seas by a vessel of a Partner State;
- (j) products manufactured in a factory ship of a Partner State exclusively from the products referred to in sub-paragraph (i);
- (k) products extracted from marine soil or subsoil outside the territorial waters of a Partner State provided that the Partner State has the sole right to work on that soil or subsoil;
- (l) used articles fit only for the recovery of materials, provided that such articles have been collected from users within the Partner State;
- (m) scrap and waste resulting from manufacturing operations within the Partner State; and
- (n) goods produced within the Partner State exclusively or mainly from the following—
  - (i) products referred to in this paragraph; and
  - (ii) materials which do not contain elements imported from outside the Partner State or which are of undetermined origin.

2. In determining:

- (a) the place of production of marine products in relation to a Partner State, a vessel of a Partner State shall be regarded as part of the territory of that Partner State; and
- (b) the place where goods originated, marine products taken from the high seas or goods produced from the sea shall be regarded as having their origin in the territory of a Partner State where they were taken by a vessel or produced in a vessel of that Partner State and are brought directly to the territory of the Partner States.

## **RULE 6**

### **Goods produced using materials not wholly obtained from a Partner State**

1. For the purposes of rule 4(b), a product is considered to be sufficiently worked or processed when the product listed in the second column of Part 1 of the First Schedule fulfils the corresponding origin criteria in the third column.

2. The determination of whether the requirements of Part 1 of the First Schedule are met shall be carried out for each product.
3. Where a product, which has acquired originating status by fulfilling the origin criteria set out in Part 1 of the First Schedule is used in the manufacture of another product, the origin criteria applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non- originating materials which may have been used in its manufacture.
4. Where the origin criteria in Part 1 of the First Schedule applicable to the product is based on compliance with a maximum content of non-originating materials, in order to take into account fluctuations in costs and currency rates, the value of the non-originating materials and ex-works price may be calculated on an average basis as set out in paragraph 5.
5. An average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of:
  - (a) the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year; and
  - (b) the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined in the Partner State.
6. Where the sums for the complete fiscal year are not available as required under paragraph 6, a shorter period which should not be less than three months shall be used.
7. A manufacturer or an exporter who opts to calculate the value of the non originating materials and ex-works price using the average value shall consistently apply this method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference.
8. A manufacturer or an exporter may cease to apply the method in paragraph 5 where during a given fiscal year, or a shorter period of not less than three months, if the manufacturer or exporter records that the fluctuations in costs or currency rates which justified the use of such a method have ceased.
9. For the purpose of establishing compliance with Part 1 of the First Schedule, the average ex-works price and the average value of non-originating materials respectively, shall be used.
10. Notwithstanding paragraph 1, non-originating materials which, according to the origin criteria set out in Part 1 of the First Schedule should not be used in the manufacture of a given product may be used, where the total value or net weight of the product does not exceed—

- (a) 15 % of the weight of the product where the product is within Chapters 2 and 4 to 24 of the Harmonized System; or
  - (b) 15 % of the ex-works price of the product for other products, except where the product is within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Part 2 of the First Schedule, shall apply.
11. The application of paragraph 10 shall not allow any of the percentages for the maximum content of non-originating materials specified in Part 1 of the First Schedule to be exceeded.
12. The manufacturer or exporter shall keep and maintain records of all costs to be considered for the calculation of the ex-works price in conformity with the Generally Accepted Accounting Principles adopted by the Partner State where the product is produced.

**RULE 7**  
**Processes not conferring origin**

1. Notwithstanding rule 6, the following operations and processes shall not support a claim that goods originate from a Partner State—
- (a) packaging, bottling, placing in flasks, bags, cases and boxes, fixing on cards or boards and all other simple packaging operations;
  - (b) simple mixing of ingredients imported from outside the Partner State;
  - (c) simple assembly of components and parts imported from outside the Partner State to constitute a complete product;
  - (d) operations to ensure the preservation of merchandise in good condition during transportation and storage such as ventilating, spreading out, drying, freezing, placing in brine, sulphur dioxide or other aqueous solutions and removal of damaged parts and similar operations;
  - (e) change of packing and breaking up or assembly of consignments;
  - (f) marking, labeling or affixing distinguishing sign on products or their packages;
  - (g) simple operations consisting of removal of dust, sifting or screening, sorting, classifying or matching, including the making up of sets of goods, washing, planting or cutting up;

- (h) ironing or pressing of textiles;
  - (i) simple painting or polishing operations;
  - (j) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
  - (k) operations to colour sugar or form sugar lumps or partial or total milling of crystal sugar;
  - (l) peeling, stoning or shelling of fruits, nuts or vegetables;
  - (m) sharpening, simple grinding or simple cutting operations; or
  - (n) the slaughter of animals.
2. For the purposes of this rule “simple,” in relation to processing of goods means a process where special skills, machines, apparatus or tools especially produced or installed for those operations are not required for the process.
  3. All the operations carried out in a Partner State on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

### **RULE 8**

#### **Cumulation of origin**

1. Materials which originate in a Partner State and which undergo working or processing in another Partner State, shall for the purpose of determining the origin of a finished product be deemed to have originated in the Partner State where the final working or processing takes place.
2. Materials which originate in a country or a Regional Economic Community that the Community has concluded a Free Trade Area Agreement with, shall be considered as materials originating in a Partner State if the materials are incorporated into goods produced in that Partner State, where the working or processing carried out in that Partner State goes beyond the operations referred to in rule 7.
3. Materials which originate from a country or a territory benefiting from duty free, quota free access to the market of the country or Regional Economic Community that the Community has concluded a Free Trade Area Agreement with, shall be considered as materials originating in a Partner State if the materials are incorporated into goods produced in that Partner State, where the working or processing carried out in that Partner State goes beyond the operations referred to in rule 7.

4. The Cumulation provided in paragraph 3 shall not apply to materials in Schedule 2 of the East African Community Common External Tariff.
5. Without prejudice to rule 4, non-originating materials which at importation into a Partner State from a foreign country are free of customs duties under the East African Community Common External Tariff, shall be considered as materials originating in the Partner State when incorporated into goods produced in that Partner State, where the materials have undergone sufficient working or processing beyond that referred to in rule 7.
6. This rule shall not apply to materials which, at importation to a Partner State, are subject to the East African Community Customs Union (Antidumping Measures) Regulations or the East African Community Customs Union (Subsidies and Countervailing Measures) Regulations.

**RULE 9**  
**Unit of qualification**

1. In classifying goods under this rule, each item in a consignment shall be considered separately.
2. Notwithstanding paragraph 1:
  - (a) where the Harmonized Commodity Description and Coding System specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article; and
  - (b) tools, parts and accessories imported with an article, and whose prices are included in the price of the article or for which no separate charge is made, shall be considered as forming a whole with the article which the tools, parts and accessories constitute the standard equipment customarily included in the sale of articles of that kind.
3. In cases not within paragraph 2, goods shall be treated as a single article for purposes of assessing customs duties on like articles by the importing Partner State.
4. An unassembled or disassembled article, which is imported in more than one consignment because it is not feasible for transportation or production reasons to import it in a single consignment, shall be treated as one article.

## **RULE 10**

### **Sets**

1. A set defined in General Interpretative Rule 3 of the Harmonized Commodity Description and Coding System shall be regarded as originating in a Partner State where all the component products originate from the Partner State.
2. Where a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating in a Partner State if the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

## **RULE 11**

### **Separation of materials**

Where it is not practicable for the producer to physically separate materials of similar character but different origin used in the production of goods, the producer shall use Generally Accepted Accounting Principles adopted by the Partner State where the product is produced to ensure that no more goods are deemed to originate in the Partner State than would have been the case if the materials were physically separated.

## **RULE12**

### **Treatment of mixtures**

1. In the case of the mixtures, which are not groups, sets or assemblies of goods under rule 9, a Partner State may refuse to accept as originating in another Partner State, any product resulting from the mixing together of goods which would qualify as originating in the Partner State with goods which would not qualify as originating in the Partner State, where the characteristics of the product as a whole are not different from the characteristics of the goods which have been mixed.
2. In the case of particular products where it is recognized by the Council that it desirable to permit mixing together of goods described in paragraph 1, such products shall be accepted as originating in the Partner States in respect of that part of the product as may be shown to correspond to the quantity of goods originating in the Partner State used in the mixing, subject to such conditions as may be agreed upon by the Council.

**RULE13**  
**Treatment of packing**

1. For the purposes of assessing customs duties, a Partner State may treat goods separately from their packing and may in respect of its imports consigned from another Partner State, determine the origin of the packing, separately.
2. Where paragraph 1 is not applicable, the packing shall be considered as forming a whole with the goods and no part of any packing required for the transport or storage shall be considered as having been imported from outside the Partner State in determining the origin of the goods as a whole.
3. For the purposes of paragraph 2, packing with which goods are ordinarily sold at retail shall not be regarded as packing required for the transport or storage of the goods.
4. Where the packing materials and containers in which goods are packaged for retail sale shall be classified with the goods in accordance with General Interpretative Rule 5 of the Harmonized Commodity Description and Coding System, the packing materials and containers shall be disregarded in determining whether all the non-originating materials used in the production of the goods where the goods undergo the applicable change in tariff classification set out in Part 1 of the First Schedule.
5. Where the goods in Paragraph 4, are subject to a value-added requirement, the value of the packing materials and containers shall be taken into account as originating or non-originating materials, as the case may be, in calculating the value added to the goods.
6. The containers which are used only for transportation or temporary storage of goods and are to be returned shall not be subjected to customs duties and other charges of equivalent effect.
7. The containers used for transportation or temporary storage of goods, which are not returned, shall be treated separately from the goods contained in them and shall be subject to import duties and other charges of equivalent effect.

**RULE 14**  
**Neutral elements**

In order to determine whether a product originates in a Partner State, it shall not be necessary to determine the origin of the following where these are used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools; and
- (d) goods which do not enter and are not intended to enter into the final composition of the product.

**RULE 15**  
**Territoriality**

1. Except as provided for in rule 8, a product shall qualify as originating in a Partner State where the product fulfils the requirements of rule 4 to rule 14.
2. Where originating goods exported from a Partner State to a foreign country are returned to the Partner State, the goods are considered as non-originating, except where it is demonstrated to the satisfaction of the Customs that:
  - (a) the goods are the same goods as those exported; and
  - (b) the goods have not undergone any operation beyond that necessary to preserve them in good condition while in the foreign country or while being exported.
3. The acquisition of originating status set out in rule 4 to rule 14 shall not be affected by working or processing done outside the Partner State on materials exported from the Partner State and subsequently re-imported there, where:
  - (a) the materials are wholly obtained in the Partner State or have undergone working or processing beyond the operations referred to in rule 7 prior to being exported; and
  - (b) it can be demonstrated to the satisfaction of the Customs of the exporting Partner State that:
    - (i) the re-imported goods have been obtained by working or processing the exported materials; and
    - (ii) the value acquired outside the Partner State by applying this rule does not exceed 10 percent of the customs value of the end product for which originating status is claimed and where such customs value is determined in accordance with the provisions of the East African Community Customs Management Act, 2004.

**RULE 16**  
**Direct transport**

1. The Community tariff treatment under article 14 of the Protocol applies only to products, satisfying the requirements of these rules, which are transported directly from a Partner State to another Partner State.
2. Goods transported to a foreign country for purposes of transshipment, packing or other processes that do not confer originating status shall not be disqualified under this rule.

**RULE 17**  
**Issuance of certificate of origin**

1. An exporter who claims that goods originate from a Partner State or an authorised representative of the exporter, shall make an application by filling in the relevant form prescribed in the Second Schedule.
2. An application made under paragraph 1 shall be accompanied by:—
  - (a) direct evidence of the processes carried out by the exporter to obtain the goods concerned, contained in accounts or internal bookkeeping of the exporter;
  - (b) documents proving the originating status of materials used, issued by a Partner State where these documents are used, in accordance with the national laws of the Partner State;
  - (c) documents proving the working or processing of materials in the Partner State where these documents are used in accordance with the national laws of the Partner State;
  - (d) a certificate of origin proving the originating status of materials used, issued by a Partner State in accordance with these rules; and
  - (e) any other document as may be required by the competent authority.
3. Where the exporter is not the producer, the exporter shall, in respect of goods intended for export, furnish the competent authority with a written declaration of the producer showing that the goods originate in a Partner State under rule 4.
4. The declaration of the producer shall be in the form prescribed in the Third Schedule.

5. A competent authority of a Partner State shall verify the application and the originating status of the product, and shall have the right to call for any other evidence of originating status and to carry out any inspection of the accounts of the exporter or any other check considered appropriate.
6. A competent authority of a Partner State shall, if satisfied with the application and originating status, issue a certificate of origin to the exporter before actual exportation is effected.
7. Notwithstanding paragraph 6, a competent authority of a Partner State may, in exceptional circumstances, issue a certificate of origin after exportation of the products to which the certificate relates stating the reasons for the issuance.
8. A Certificate of origin issued after exportation of products shall be endorsed in Box 4 with the phrase:

**“ISSUED AFTER EXPORTATION”.**

### **RULE 18**

#### **Issue of a duplicate certificate of origin**

1. In the event of theft, loss or destruction of a certificate of origin, the exporter may apply to the competent authority which issued the certificate of origin for a duplicate.
2. The competent authority shall, on the basis of the original application, issue a duplicate certificate of origin.
3. The duplicate certificate of origin issued under paragraph 2 shall be endorsed in Box 4 with the phrase:

**“DUPLICATE of Certificate No. [...] of [date]”**

4. The duplicate certificate of origin shall bear the date of issue of the original certificate of origin and shall take effect as from that date.

### **RULE 19**

#### **Issue of certificates of origin on the basis of proof of origin issued or made out previously**

1. Where an exporter wishes to distribute originating goods within the Community, the competent authority under whose control the originating goods are placed, may replace the certificate of origin or origin declaration with a replacement certificate of origin as may be required.

2. Paragraph 1 shall apply where the originating goods are in the control of the Customs of the Partner State.
3. The replacement certificate of origin issued under this rule, shall be endorsed in Box 4 with the phrase:

**“REPLACEMENT for [Partner State] Certificate No. [.... ] of [date]”**

## **RULE 20**

### **Approved exporter**

1. An exporter who makes frequent shipments of products under these Rules may apply to the competent authority of the exporting Partner States to become an approved exporter and make origin declarations.
2. An exporter who makes an application under paragraph 1, shall—
  - (a) submit the documents specified in rule 17 (2); and
  - (b) offer to the satisfaction of the competent authority the guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of these Rules.
3. A competent authority may approve the application of an exporter under paragraph 1 subject to any conditions which the competent authority may consider appropriate.
4. A competent authority shall allocate to the approved exporter an authorisation number which shall appear on the origin declaration.
5. An approved exporter shall make an origin declaration using the format prescribed in the Fourth Schedule.
6. An origin declaration shall bear the original signature of the approved exporter.
7. An origin declaration may be made out by the approved exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than three months after the importation of the products to which it relates.
8. A competent authority may revoke or withdraw the approved exporter status if the approved exporter—
  - (a) no longer offers the guarantees referred to in paragraphs 1 and 2;

- (b) does not fulfill the conditions referred to in paragraph 3; or
  - (c) makes an incorrect use of the authorization.
9. A competent authority shall through the Secretariat, notify the competent authorities of the other Partner States of exporters approved by the competent authority.
  10. The Secretariat shall maintain a data- base of approved exporters on the basis of the information supplied by the competent authorities of the Partner States.
  11. A competent authority shall ensure that data communicated to the Secretariat is kept up to date, and is complete and accurate.
  12. The data maintained in this rule, except the confidential information on the approved exporter, shall be available to the public.

**RULE 21**  
**Validity of proof of origin**

1. A certificate of origin shall be valid for six months from the date of issue by the competent authority of the exporting Partner State, and shall be submitted within the said period to the Customs of the importing Partner State.
2. An origin declaration shall be valid for six months from the date of the declaration and shall be submitted within the said period to the Customs of the importing Partner State.
3. The Customs of the importing Partner State may allow a certificate of origin or an origin declaration to be submitted after six months in circumstances where the Customs is satisfied that the delay in the submission of the certificate of origin or an origin declaration was due to exceptional circumstances.
4. A certificate of origin and an origin declaration shall be submitted to the Customs of the importing Partner State in accordance with the East African Community Customs Management Act, 2004.

**RULE 22**  
**Exemptions from certificate of origin**

A product sent as a small package from a private person in a Partner State to a private person in another Partner State, whose value does not exceed USD 500 or which forms part of travellers' personal luggage whose value does not exceed USD1200, shall

be admitted as an originating product without requiring the submission of a proof of origin, provided that the product is not imported by way of trade and has been declared to meet the requirements of these Rules and where there is no doubt as to the veracity of such a declaration.

### **RULE 23**

#### **Notification of information related to competent authorities**

1. A Partner State shall through the Secretariat, notify the other Partner States of-
  - (a) the address of the competent authority of that Partner State; and
  - (b) specimen impressions of the stamps and specimen signatures of the officials authorized to sign the certificates.
2. The Partner States shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.

### **RULE 24**

#### **Verification of proof of origin**

1. A competent authority may, in exceptional circumstances and notwithstanding the presentation of a certificate of origin issued, or origin declaration made in accordance with these Rules, require, further verification of the information contained in that certificate of origin or origin declaration.
2. Where a request for further verification is made by a competent authority under this rule, the verification shall be made within three months of the request, using the form prescribed in the Fifth Schedule.
3. An importing Partner State shall not prevent an importer from taking delivery of goods solely on the grounds that it requires further evidence, but may require security for any duty or other charge which may be payable.
4. The Customs of a Partner State to which a written declaration of the producer is submitted may request the Customs of the Partner State where the declaration was made to issue an information certificate, using the format prescribed in the Sixth Schedule.

### **RULE 25**

#### **Preservation of documents**

The documents required or issued under these Rules shall be kept for at least five years.

**RULE 26**  
**Infringement and penalties**

1. A Partner State to which a false claim is made in respect of the origin of goods shall immediately bring the matter to the attention of an exporting Partner State from which the false claim is made, for appropriate action.
2. Without prejudice to paragraph 1, a Partner State to which a false claim is made in respect to the origin of goods, may apply the relevant provisions of the East African Community Customs Management Act, 2004.
3. A Partner State which has, in pursuance of paragraph 1, brought to the attention of an exporting Partner State a false claim may, where the Partner State is of the opinion that no satisfactory action has been taken within three months by the exporting Partner State, refer the matter to the Committee on Trade Remedies.
4. Where a matter is referred to the Committee on Trade Remedies, the Committee shall take appropriate measures in accordance with the relevant provisions of the Treaty.
5. Any continued infringement by a Partner State on the provisions of these Rules may be referred to the Council which shall take measures in accordance with provisions of the Treaty.

**RULE 27**  
**Manuals**

The Secretariat shall develop and review manuals in respect of these Rules.

**RULE 28**  
**Directives by the Council**

The Council may issue directives for the better carrying out of the provisions of these Rules in accordance with Article 14 of the Treaty.

**RULE 29**  
**Cessation of the Rules of Origin**

The Summit shall, upon recommendation from the Council verifying that objectives of the Customs Union have been fully achieved, declare the cessation of these Rules.

**RULES 30**  
**Revocation of the East African Community Customs Union (Rules of Origin) Rules**

The East African Community Customs Union (Rules of Origin) Rules that came into effect from the 1st day of January, 2005 are hereby revoked

## FIRST SCHEDULE

### LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

#### PART 1

### LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

#### Rule 6(1)

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly produced
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this Chapter is wholly produced
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly produced
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 are wholly produced ; and  -the weight of sugar used does not exceed 30% of the weight of the final product
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used must be wholly produced
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornament foliage.	Manufacture in which all the materials of Chapter 6 used must be wholly produced. However, materials of heading 06.04 may be used
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly produced
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons.	Manufacture in which all the edible fruit, nuts and peels of citrus fruits or melons of Chapter 8 used must be wholly produced, and  - the weight of sugar used does not exceed 30% of the weight of the final product

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
Chapter 9	Coffee, tea, maté and spices	Manufacture in which all the materials of Chapter 9 used must be wholly produced
Chapter 10	Cereals.	Manufacture in which all the materials of Chapter 10 used must be wholly produced
exChapter 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 07.01 and 23.03, and sub-heading 0710.10 are wholly produced
11.01	Wheat or meslin flour	Manufacture from materials of any heading, except that of the product
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medical plants: straw and fodder.	Manufacture in which all the materials of Chapter 12 used must be wholly produced
Chapter 13	Lacs; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of non-originating materials used does not exceed 30 % of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly produced
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>-from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</li> <li>-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly produced</li> </ul>

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	Manufacture in which the materials of chapter 17 used are wholly produced
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	Manufacture from materials of any heading, except that of the product in which the weight of the materials of heading 11.01 to 11.08, 17.01 and 17.03 does not exceed 30 % of the weight of the final product
17.03	Molasses resulting from the extraction or refining of sugar	Manufacture in which the materials of chapter 17 used are wholly produced
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product
exChapter 18	Cocoa and cocoa preparations, 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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
18.06	Chocolate and other food preparations containing cocoa.	Manufacture from materials of any heading, except that of the product, in which the weight of the non-originating materials used does not exceed 30% of the weight of the final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks products	Manufacture from materials of any heading, except that of the product, in which the weight of the non-originating materials used does not exceed 30% of the weight of the final product
exChapter 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 used does not exceed 30% of the weight of the final product
20.02 and 20.03	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of chapter 7 used are wholly produced

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
Chapter 21	Miscellaneous edible preparations	Manufacture from materials of any heading, except that of the product, in which the weight of non-originating materials used does not exceed 30% of the weight of the final product.-
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	Manufacture from materials of any heading except that of the product, in which the weight of sugar and of the materials of Chapter 4 used does not exceed 30% of the weight of the 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
23.02 and ex 23.03	Bran, sharps and other residues derived from the sifting, milling or other working of cereals or of leguminous plants. Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of materials of Chapter 10 used does not exceed 30 % of the weight of the final product
23.09	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which:  -all the materials of Chapter 2 and 3 used are wholly produced, and  -the weight of materials of Chapter 10 and 11 and headings 23.02 and 23.03 used does not exceed 30 % of the weight of the final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials used are wholly produced
24.01	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly produced

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product in which all unmanufactured tobacco and tobacco refuse of heading 24.01 used is wholly produced and use of oriental tobacco and any other tobacco not produced in the region does not exceed 30% of the weight of the final product.
ex Chapter 25	Salt; sulphur; earths and stone; plastering material, lime and cement; except for:	Manufacture in which all the minerals of this chapter used are wholly produced
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture 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
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a 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)  Or  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 product.

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
27.10	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	Operations of refining and/or one or more specific process(es)  Or  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 product
27.11	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es)  Or  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 product
27.12	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)  Or  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 product
27.13	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)  Or  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 product

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
ex 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
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide  Or Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
ex 28.40	Sodium perborate	Manufacture from disodium tetraborate pentahydrate  Or Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
ex Chapter 29	Organic chemicals; 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 non-originating materials used does not exceed 70% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 29.05. 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  Or Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
2905.43, 2905.44 and 2905.45	Mannitol;D-glucitol (sorbitol); Glycerol	<p>Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	<p>Manufacture from materials of any heading. However, the value of all the materials of headings 29.15 and 29.16 used shall not exceed 20% of the ex-works price of the product</p> <p>Or</p> <p>Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product</p>
ex 29.32	<p>- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product</p> <p>Or</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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	<p>Manufacture from materials of any heading. However, the value of all the materials of headings 29.32 and 29.33 used shall not exceed 20% of the ex-works price of the product</p> <p>Or</p> <p>Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product</p>

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
29.34	Nucleic acids and their salts; other heterocyclic compounds	<p>Manufacture from materials of any heading. However, the value of all the materials of headings 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product</p> <p>Or</p> <p>Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product</p>
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading, except that of the product
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 non-originating materials used does not exceed 70% 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; ink	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	<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 non-originating materials used does not exceed 70% 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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
34.04	Artificial waxes and prepared waxes:  - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product
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 non-originating materials used does not exceed 70 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that 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 non-originating materials used does not exceed 70% 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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
ex 38.03	Refined tall oil	<p>Refining of crude tall oil</p> <p>Or</p> <p>Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product</p>
ex 38.05	Spirits of sulphate turpentine, purified	<p>Purification by distillation or refining of raw spirits of sulphate turpentine</p> <p>Or</p> <p>Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product</p>

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
3806.30	Ester gums	Manufacture from resin acids Or Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar Or Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
3809.10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included; with a basis of amylaceous substances	Manufacture in which the value of all the non-originating materials used does not exceed 70 % of the ex-works price of the product
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	Manufacture from materials of any heading, including other materials of heading 38.23 Or Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
3824.60	Sorbitol other than that of heading 29.05	Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905.44. However, materials of the same sub-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 non-originating materials used does not exceed 70% of the ex-works price of the product

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
ex Chapter 39	Plastics 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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
ex 39.07	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 product<sup>1</sup></p> <p>Or</p> <p>Manufacture in which the value of all the non-originating materials used does not exceed 70% 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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
ex 39.20	- Ionomer sheet or film	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>Or</p> <p>Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product</p>

<sup>1</sup> In the case of the products composed of materials classified within both headings 39.01 to 39.06, on the one hand, and within headings 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
ex 39.21	Foil of plastic, metallized	<p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron<sup>2</sup></p> <p>Or</p> <p>Manufacture in which the value of all the non-originating materials used does not exceed 70% 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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	
	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
	Other	<p>Manufacture from materials of any heading, except those of headings 40.11 and 40.12</p> <p>Or</p> <p>Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product</p>
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

<sup>2</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2%.

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
41.01 to 41.03	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 in which all the materials of these headings used are wholly produced
41.04 to 41.06	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,
41.07, 41.12 and 41.13	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 non-originating materials used does not exceed 70 % of the ex-works price of the product

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
ex Chapter 43	Furskins and artificial fur; manufactures 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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 41.01, 41.02 or 41.03	Manufacture from materials of any heading, except that of the product
ex 43.02	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
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 43.02
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials of this chapter used are wholly produced
ex 44.03	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 44.08	Veneer sheets and sheets 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 finger-jointed	Splicing, planing, sanding or finger-jointing
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.18	<p>– Builders' joinery and carpentry of wood</p> <p>– Beadings and mouldings</p>	<p>Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used</p> <p>Beading or moulding</p>
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading 44.09
Chapter 45	Cork and articles of cork	<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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	<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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.	<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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	<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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	<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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
50.04 to ex 50.06	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting <sup>(3)</sup>
50.07	Woven fabrics of silk or of silk waste	Weaving <sup>(4)</sup>  Or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 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
51.06 to 51.10	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 <sup>(5)</sup>

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

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

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

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
51.11 to 51.13	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Weaving <sup>(6)</sup>  Or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product
52.04 to 52.07	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(7)</sup>
52.08 to 52.12	Woven fabrics of cotton	Weaving <sup>(8)</sup>  Or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 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

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

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

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

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
53.06 to 53.08	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(9)</sup>
53.09 to 53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Weaving <sup>(10)</sup> Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
54.01 to 54.06	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <sup>(11)</sup>
54.07 and 54.08	Woven fabrics of man-made filament yarn:	Weaving <sup>(12)</sup> Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
55.01 to 55.07	Synthetic filament tow., Artificial filament tow, Synthetic staple fibres, Artificial staple fibres, waste of man-made fibres	Extrusion of man-made fibres

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

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

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

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

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
55.08 to 55.11	Yarn and sewing thread of man-made staple fibres, artificial staple fibres and synthetic fibres,	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning
55.12 to 55.16	Woven fabrics of synthetic and artificial staple fibres	Weaving  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres  Or  Flocking accompanied by dyeing or printing <sup>(13)</sup>
56.02	Felt, whether or not impregnated, coated, covered or laminated:	
	-Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation,  However: - polypropylene filament of heading 54.02, - polypropylene fibres of heading 55.03 or 55.06, or - polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product  Or  Fabric formation alone in the case of felt made from natural fibres <sup>(14)</sup>

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

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

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that 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 <sup>(15)</sup>
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated	Any non-woven process including needle punching
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	
	-Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	-Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <sup>(16)</sup>
56.05	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres <sup>(17)</sup>
56.06	Gimped yarn, and strip and the like of heading 54.04 or 54.05 , gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres  Or Spinning accompanied with flocking  Or Flocking accompanied by dyeing <sup>(18)</sup>

<sup>15</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>16</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>17</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>18</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
Chapter 57	Carpets and other textile floor coverings:	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>Or</p> <p>Manufacture from coir yarn or sisal yarn or jute yarn</p> <p>Or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>Or</p> <p>Tufting accompanied by dyeing or by printing</p> <p>Extrusion of man-made fibres accompanied by non-woven techniques including needle punching<sup>(19)</sup></p>
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	<p>Weaving <sup>(20)</sup></p> <p>Or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
58.05	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
58.10	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

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

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

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating  Or Flocking accompanied by dyeing or by printing
59.02	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
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02	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
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>(21)</sup>
59.05	Textile wall coverings:	

<sup>21</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating
	- Other	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>Or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>Or</p> <p>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 <sup>(22)</sup>:</p>
59.06	Rubberised textile fabrics, other than those of heading 59.02:	
	- Knitted or crocheted fabrics	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>Or</p> <p>Knitting accompanied by dyeing or by coating</p> <p>Or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting <sup>(23)</sup></p>
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Extrusion of man-made fibres accompanied by weaving

<sup>22</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
	- Other	Weaving accompanied by dyeing or by coating  Or Dyeing of yarn of natural fibres accompanied by weaving
59.07	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
59.08	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 No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
59.09 to 59.11	<p>Textile articles of a kind suitable for industrial use:</p> <p>-Polishing discs or rings other than of felt of heading 59.11</p> <p>-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 59.11</p> <p>- Other</p>	<p>Weaving</p> <p>Weaving<sup>(24)</sup></p> <p>Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving <sup>(25)</sup></p> <p>Or</p> <p>Weaving accompanied by dyeing or by coating</p>
Chapter 60	Knitted or crocheted fabrics	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>Or</p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p>Or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>Or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting</p> <p>Or</p> <p>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</p>

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

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

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that 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	Manufacture from fabric
	-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) <sup>(26)</sup>
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric
62.13 and 62.14	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 47.5% of the ex-works price of the product <sup>(27)</sup>  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 <sup>(28)</sup> <sup>(29)</sup>

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

<sup>27</sup> See Introductory Note 7.

<sup>28</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>29</sup> See Introductory Note 7.

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
	-Other	<p>Weaving accompanied by making-up (including cutting)</p> <p>Or</p> <p>Making-up preceded 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 <sup>(30)</sup><sup>(31)</sup></p>
	-Other	<p>Weaving accompanied by making-up (including cutting)</p> <p>Or</p> <p>Making-up preceded 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</p> <p>that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product <sup>(32)</sup><sup>(33)</sup></p>
ex 62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12:	
	-Embroidered	<p>Weaving accompanied by making-up (including cutting)</p> <p>Or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 47.5% of the ex-works price of the product <sup>(34)</sup></p>

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

31 See Introductory Note 7.

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

33 See Introductory Note 7.

34 See Introductory Note 7.

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
	- Fire-resistant equipment of fabric covered with foil of aluminized polyester	Weaving accompanied by making-up (including cutting)  Or Coating provided that the value of the uncoated fabric used does not exceed 47.5% of the ex-works price of the product accompanied by making-up (including cutting) <sup>(35)</sup>
	-Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product
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
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	- Of felt, of nonwovens	Any non-woven process including needle punching accompanied by making up (including cutting)
	- 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 47.5% of the ex-works price of the product <sup>(36)(37)</sup>
	- - Other	Weaving or knitting accompanied by making-up (including cutting)
63.05	Sacks and bags, of a kind used for the packing of goods	Weaving or knitting and making-up (including cutting) <sup>(38)</sup>
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	

35 See Introductory Note 7.

36 See Introductory Note 7.

37 For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 7.

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

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
	- Of nonwovens	Any non-woven process including needle punching accompanied by making up (including cutting)
	- Other	Weaving accompanied by making-up (including cutting) <sup>(39)</sup> <sup>(40)</sup>  Or Coating provided that the value of the uncoated fabric used does not exceed 47.5% of the ex-works price of the product accompanied by making-up (including cutting)
63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25% of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading 64.06
64.06	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

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

40 See Introductory Note 7.

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
Chapter 65	Headgear and parts thereof:	<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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	<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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>
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:	<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 non-originating materials used does not exceed 50 % of the ex-works price of the product</p>
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 68.12	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 including other materials of heading 68.12

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
ex 68.14	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
Chapter 69	Ceramic products	<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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>
ex Chapter 70	Glass and glassware; 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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>
70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:	
	- glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards <sup>41</sup>	Manufacture from non-coated glass plate substrate of heading 70.06
	- other	Manufacture from materials of heading 70.01
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	<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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>

41 SEMII-Semiconductor Equipment and Materials Institute Incorporated.

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)	<p>Manufacture from materials of any heading, except that of the product</p> <p>Or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 60 % of the ex-works price of the product</p> <p>Or</p> <p>Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 70 % of the ex-works price of the product</p>
ex 70.19	Articles (other than yarn) of glass fibres	Manufacture from uncoloured slivers, rovings, yarn or chopped strands, or glass wool
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 non-originating materials used does not exceed 60 % of the ex-works price of the product</p>
71.06, 71.08 and 71.10	Precious metals:	

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
	-Unwrought	<p>Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10</p> <p>Or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10</p> <p>Or</p> <p>Fusion and/or alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals</p>
	-Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals by cladding with precious metals, unwrought
71.15	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product
71.17	Imitation jewellery	<p>Manufacture from materials of any heading, except that of the product</p> <p>Or</p> <p>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
72.07	Semi-finished products of iron or non-alloy steel.	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or 72.06

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	Manufacture from materials of any heading, except that of the product  Or  Manufacture in which the value of all the non-originating materials used does not exceed 70 % of the ex-works price of the product
72.11 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 72.06 or 72.07
7218.91 and 7218.99	Semi-finished products	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or sub-heading 7218.10
72.19 to 72.22	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 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading 72.18
7224.90	Semi-finished products	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or sub-heading 7224.10
72.25 to 72.28	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 72.06, 72.07, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading 72.24

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
ex Chapter 73	Articles of iron or steel; 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 non-originating materials used does not exceed 70 % of the ex-works price of the product</p>
ex 73.01	Sheet piling	Manufacture from materials of heading 72.07
73.02	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, 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 specialized for jointing or fixing rails	Manufacture from materials of heading 72.06
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 72.06, 72.07, 72.08, 72.09, 72.10, 72.11, 72.12, 72.18, 72.19, 72.20 or 72.24
ex 73.07	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 70 % of the ex-works price of the product

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 73.01 may not be used
Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product  Or  Manufacture in which the value of all the non-originating materials used does not exceed 70 % of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product  Or  Manufacture in which the value of all the non-originating materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 76	Aluminum and articles thereof; except for:	Manufacture from materials of any heading, except that of the product  Or  Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
76.01	Unwrought aluminium	<p>Manufacture from materials of any heading, except that of the product</p> <p>Or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p> <p>Or</p> <p>Manufacture in which the value of all the non-originating materials used does not exceed 70 % of the ex-work price of the product</p>
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 76.06
ex Chapter 78	Lead 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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
78.01	Unwrought lead:	
	-Refined lead	Manufacture from materials of any heading, except that of the product
	-Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 78.02 may not be used
Chapter 79	Zinc and articles thereof	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
Chapter 80	Tin and articles thereof	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; 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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
82.06	Tools of two or more of the heading 82.02 to 82.05, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 82.02 to 82.05. However, tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08 and blades therefore.	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used
82.14	Other articles of cutlery (for example, hair clippers, 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

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
82.15	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 non-originating materials used does not exceed 70% of the ex-works price of the product
ex 83.02	Other mountings, fittings and similar articles suitable for buildings and automatic door closures	Manufacture from materials of any heading, except that of the product. However, other materials of heading 83.02 may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading including other materials of heading 83.06
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
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
84.82	Ball or roller bearings	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
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:	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
85.01 and 85.02	<p>Electric motors and generators, Electric generating sets and rotary converters</p> <p>Electric motors and generators (excluding generating sets)</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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	<p>Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product</p>
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
85.28	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture from materials of any heading, except that of the product Or Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
85.35 to 85.37	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 Or Manufacture in which the value of all the non-originating materials used does not exceed 70% 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 non-originating materials used does not exceed 70% of the ex-works price of the product
ex 8542.31, ex 8542.32, ex 8542.33 and 8542.39	Monolithic integrated circuits	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
85.44	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 non-originating materials used does not exceed 70% of the ex-works price of the product

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
85.46	Electrical insulators of any material	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
85.47	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 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
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 signaling equipment of all kinds	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacturing to start from completely knocked down kits
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	Manufacture in which the value of all the non-originating materials used does not exceed 70 % of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:	Manufacture in which the value of all the non-originating materials used does not exceed 70 % of the ex-works price of the product
87.12	Bicycles and other cycles (including delivery tricycles), not motorised.	Manufacture in which the value of all the non-originating materials used does not exceed 70 % of the ex-works price of the product
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.	Manufacture in which the value of all the non-originating materials used does not exceed 70 % of the ex-works price of the product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	Manufacture from materials of any heading, except that of the product
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 non-originating materials used does not exceed 70% of the ex-works price of the product
ex 88.04	Rotochutes	Manufacture from materials of any heading, except that of the product  Or  Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
Chapter 89	Ships, boats and floating structures	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories 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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
90.02	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 non-originating materials used does not exceed 70% of the ex-works price of the product
90.33	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 non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories for such articles	Manufacture in which the value of all the non-originating materials used does not exceed 70% 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 non-originating materials used does not exceed 70% of the ex-works price of the product

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included illuminated name-plates and the like; prefabricated building; except for:	Manufacture from materials of any heading, except that of the product
ex 94.01 and ex 94.03	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	<p>Manufacture from materials of any heading, except that of the product</p> <p>Or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading 94.01 or 94.03</p> <p>Or</p> <p>Manufacture in which the value of all the non-originating materials used does not exceed 70 % of the ex-works price of the product</p>
ex Chapter 95	Toys, games and sports requisites; parts and accessories 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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>
ex 95.06	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
ex Chapter 96	Miscellaneous manufactured articles; 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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>

HS Heading No	Description of the Products	Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)
96.01 and 96.02	<p>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.</p> <p>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 35.03) and articles of unhardened gelatine</p>	Manufacture from “worked” carving materials of the same heading
96.03	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 non-originating materials used does not exceed 70% of the ex-works price of the product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<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 non-originating materials used does not exceed 70% of the ex-works price of the product</p>

<b>HS Heading No</b>	<b>Description of the Products</b>	<b>Origin Criteria (Working or processing carried out on non-originating materials that confers originating status)</b>
96.08	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09	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
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture from materials of any heading, except that of the product
9613 .20	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the non-originating materials of heading 96.13 used does not exceed 70% of the ex-works price of the product
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product.

**PART 2**  
**Explanatory notes to the list in Part 1**

**Note 1: Introduction**

- 1.1 The list sets out the origin criteria required for all products to be considered as having undergone sufficient working or processing within the meaning of rule 6 of these Rules. The following criteria shall apply, as appropriate and as indicated in Part 1 in respect of each chapter, heading or sub-heading given in column 1:
- (i) working or processing of certain wholly produced materials;
  - (ii) working or processing where the value of all the non-originating materials used in manufacture does not exceed a certain maximum threshold;
  - (iii) working or processing where the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading respectively of the materials used.;
  - (iv) a specific working or processing operation is carried out.
- 1.2 The above origin criteria may be applied independent of each other or as alternatives as specified in Part 1.
- 1.3 Examples: Application of Note 1.1(ii)
- (a) Where the maximum amount of non-originating materials used in manufacture does not exceed 70% of the ex-works price of the finished product, it means that the minimum value added by a producer in a Partner State is 30% of the ex-works price of the given product.
  - (b) Where for products of headings 87.11 to 87.12, the maximum amount of non-originating materials used in manufacture does not exceed 70% of the ex-works price of the finished product, it means that the minimum value added by a producer in a Partner State is 30% of the ex-works price of the given product

**Note 2: Structure of Part 1**

- 2.1 The first two columns in the list describe the product obtained. The first column gives the heading number, sub-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, sub-heading or chapter. For each entry in the first

two columns the rules are 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 or sub heading as described in column 2.

- 2.2 Where several heading or sub 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, for an entry in the first two columns, more than one rule is specified in column 3, the exporter may opt, as an alternative, to apply either of the rules set out in column 3.

**Note 3: Examples of how the rules are applied**

- 3.1 The provisions of rule 6 of these Rules concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Partner States.
- 3.2 Pursuant to rule 7, the working or processing carried out must go beyond the list of operations mentioned in that rule. If it does not, the finished products shall not qualify for Community tariff treatment, even if the conditions set out in the list in Part 1 are met.
- 3.3 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. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.4 Without prejudice to Note 3.3 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 also be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression “Manufacture from materials of any heading, including other materials of heading ...” 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.

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

**Note 4: General provisions concerning certain agricultural goods**

Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 24.01 which are harvested in the territory of a Partner State shall be treated as originating in the territory of that Partner State, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from a foreign country.

**Note 5: Terminology used for 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 that have been carded, combed or otherwise processed but not spun.
- 5.2 The term “natural fibres” includes horsehair of heading 05.03, silk of heading 50.02 and 50.03 as well as the wool fibres, fine or coarse animal hair of heading 51.01 to 51.05, the cotton fibres of heading 52.01 to 52.03 and the other vegetable fibres of heading 53.01 to 53.05.
- 5.3 The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading 55.01 to 55.07.

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

- 6.1 Where for a given product in the list a 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, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4 below).
- 6.2 However, the tolerance mentioned in Note 6.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

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

- (y) artificial man-made staple fibres of viscose;
- (z) other artificial man-made staple fibres;
  - (aa) yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped;
  - (bb) products of heading No 5605 (metallized 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;
  - (cc) other products of heading 56.05;
  - (dd) glass fibre;
  - (ee) metal fibre.

Example:

A yarn of heading 52.05 made from cotton fibres of heading 52.03 and synthetic staple fibres of heading 55.06 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules may be used up to a weight of 10 per cent of the yarn.

Example:

Tufted textile fabric of heading 58.02 made from cotton yarn of heading 52.05 and cotton fabric of heading 52.10 is only a mixed product if the cotton fabric is itself a mixed fabric being 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 52.05 and synthetic fabric of heading 54.07, 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 per cent in respect of this yarn.

- 6.4 In the case of products 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 an adhesive between two layers of plastic film”, this tolerance is 30 per cent 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 which do not satisfy the rule set out in the list in column 3 for the made up products concerned, may be used, provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.
- 7.2 Materials which are not classified within Chapters 50 – 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.
- 7.3 If a rule in the list says that for a particular textile item, such as a blouse, fabric must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.
- 7.4 Where a percentage rule applies, the value of 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: Specific processes and simple operations carried out in respect of certain products of Chapter 27**

- 8.1 For the purposes of headings ex 27.07 and 27.13 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 the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;

- (g) polymerization;
- (h) alkylation;
- (i) isomerization.

8.2 For the purposes of heading 27.10, 27.11 and 27.12, 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 the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolourization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization;
- (j) in respect of heavy oils falling within heading ex 27.10 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products falling within heading 27.10 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils falling within heading ex 27.10 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 desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading ex 27.10 (e.g. hydro finishing or decolorization) 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 falling within heading ex 27.10 only, atmospheric distillation, on condition that less than 30 per cent 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 falling within heading ex 27.10 only, treatment by means of a high-frequency electrical brush-discharge.

8.3 For the purposes of headings ex 27.07 and 27.13, 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, any combination of these operations or like operations do not confer origin.

#### 8.4 Mixing and blending

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

### **Note 9: Elements of ex-works (factory) price**

1. In the calculation of the ex-works price, for purposes of fulfilling the conditions specified in Part 1, the following elements of cost, charges and expenses in paragraphs 2 and 3 shall be included plus the factory profit margin:

2. Materials:

(a) The cost of non-originating materials, including the cost of waste materials and materials lost in the process of manufacture, as represented by landed cost of these materials at the factory, including any charges incidental to the delivery of such materials to the factory or if this is not known or cannot be ascertained, the first ascertainable price paid for them in the Partner State where they were used in a process of production;

The following expenses, where included may be deducted:

(i) the costs of freight, insurance, packing and all other costs incurred in transporting the materials to a Partner State or between the territories of two or more Partner States to the location of the producer;

(ii) duties, taxes and customs brokerage fees on the material paid in the territory of one or more of the Partner States, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable; and

(iii) the cost of originating materials used in the production of the non-originating material in the territory of a Partner State.

(b) The cost of local materials, including the cost of waste materials and materials lost in the process of manufacture, as represented by their delivery price at the factory.

3. Other input costs:

(a) The cost of direct labour as represented by the wages paid to the operatives responsible for the manufacture of the goods;

(b) The cost of direct factory expenses are represented by:

(i) The operating cost of the machine being used to manufacture the goods;

(ii) The expenses incurred in the cleaning ,drying polishing, pressing or any other process, as may be necessary for the finishing of the goods;

(iii) The cost of putting the goods up in their retail packages and the cost such retail packages but excluding any extra cost of packing the goods for transportation or export and the cost of any extra packages;

(iv) The cost of special design, drawings or layouts; and

(v) The hire of tools, or equipment for the production of goods; and

(c) The cost of factory overhead as represented by:

(i) Rent, rates and insurances charges directly attributed to the factory;

(ii) Indirect labour charges, including salaries paid to the factory managers, wages paid to foremen, examiners and testers of the goods.

(iii) Power, light , water and other service charges directly attributed to the cost of manufacture of the goods;

(iv) Consumable stores, including minor tools, grease, oil and other incidental items and materials used in the manufacture of the goods; and

(v) Depreciation and maintenance of factory buildings, plant machinery, tools and other items used in the manufacture of the goods; and others.

4. In the calculation of the ex-works price for purposes of fulfilling the conditions specified in Part 1 of the First Schedule, the following elements of cost, charges and expenses are excluded:
- (a) Administration expenses represented by:
    - (i) Office expenses, office rent and salaries paid to accountants, clerk's manager and other executive personnel.
    - (ii) Directors fees other than salaries paid to directors who act in the capacity of factory managers;
    - (iii) Statistical and costing expenses in respect of manufactured goods; and
    - (iv) Investigation and experimental expenses;
  - (b) Selling expenses represented by:
    - (i) The cost of soliciting and securing of orders, including expenses such as advertising charges and agents or salespersons' commissions or salaries; and
    - (ii) Expenses incurred in the making of design , estimates and tenders;
  - (c) Distribution expenses, represented by all the expenditure incurred after the goods have left the factory, including:
    - (i) The cost of any material and payments of wages incurred in the packaging of the goods for export;
    - (ii) Warehousing expenses incurred in the storage of the finished goods; and
    - (iii) The cost of transporting the goods to their destination;
  - (d) Charges not directly attributed to the manufacturer of the goods represented by:
    - (i) Any customs duty and other duties and charges of equivalent effect paid on the imported raw materials;
    - (ii) Any excise duty paid on raw materials produced in the country where the finished goods are manufactured;
    - (iii) Any other indirect taxes paid on the manufactured products;
    - (iv) Any royalties paid in respect of patents, special machinery or designs; and
    - (v) Finance charges related to working capital.

**SECOND SCHEDULE**  
**EAST AFRICAN COMMUNITY CERTIFICATE OF ORIGIN**  
**HATI YA UASILI WA BIDHAA YA JUMUIYA YA AFRICA MASHARIKI**

**Rule 17(1)**

1. Exporter (Name & Office address) <i>Msafirishi (Jina na Anwani ya ofisi)</i>	Serial No.: ..... Ref. No. .... <i>Mfulizo Na Kumb Na</i>			
2. Consignee (Name & Office address) <i>Mpelekewa (Jina na Anwani ya ofisi)</i>	 <b>EAST AFRICAN COMMUNITY</b>			
3. Particulars of Transport <i>Maelezo Kuhusu Usafiri utakaotumika</i>	4. For official use <i>Kwa matumizi ya kiofisi tu</i>			
5. Marks and Numbers; number and kind of package, description of goods; <i>Alama na Namba; namba na aina ya kifurushi, maelezo ya bidhaa</i>	6. Customs Tariff No. <i>Na. ya ushuru wa Forodha</i>	7. O r i g i n criterion Kigezo cha uasili wa bidhaa	8. Gross weight or other quantity <i>Uzito wa jumla au idadi nyingine</i>	9. Invoice No. and date <i>Namba ya Ankara Na tarehe</i>
<b>10. DECLARATION BY EXPORTER/ PRODUCER/SUPPLIER</b> <i>Tamko laMsafirishaji/Mzalishaji/Mgavi</i>  I,(mimi) ..... The undersigned, hereby declare that the above details and statements are correct, that all goods are produced in (country)  .....  Place(Mahali).....  Date(Tarehe).....  Signitureof declarant (saini)	<b>11. CERTIFICATE OF ORIGIN</b> <i>Uthibitisho wa Uasili wa Bidhaa</i>  It is hereby certified that the above-mentioned goods are of.....origin  Name (Jina).....  Signature of Competent Authority (Sainiya Mamlaka Husika)  .....  Date (Tarehe).....  STAMP/SEAL (Muhuri/Lakili)			

See overleaf for instructions

## INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF ORIGIN

1. The exporter must enter on the form of the certificate of origin all information required in box 1 to 10 of the form, except box 4 ; which is reserved for official use.
2. This form may be prepared by any process provided that the entries therein are indelible and legible. Neither erasures nor superimpositions are allowed on the form, and any alterations must be made by striking out the erroneous entries and thereafter making or inserting any required additions. Any such alterations must be initialed by the person who completed the form and endorsed by the authority or body designated to issue the certificate.
3. Any unused spaces on the form should be crossed out in such a manner as to prevent any subsequent addition.
4. In box 7 headed "origin criterion" the specific qualifying criterion under rule 4 paragraph 1 of the EAC Rules of Origin must be entered. For this purpose , the following letters should be used against each item entered in the form, as is appropriate viz:-  
"P" for goods which are wholly produced;  
"M" for goods to which material content criterion applies  
"C" for goods where the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from  
the 4-digit Harmonized System heading or 6-digit sub-heading respectively of the materials used  
"S" for goods where specific working or processing is carried out.
5. The declaration by the exporter which is to be given at box 10 of the form should contain in the space provided, immediately following the words " produced in" the country where the goods have been produced.
6. Before signing the declaration at section 11 (section or box) of the form, the exporter/exporter's agent should ensure that all the particulars entered in the form are correct. He must be prepared to furnish any additional evidence, which may be requested by the certifying authority for purpose of the issuance of the certificate, which is provided in box 11 of the form.
7. While the exporter is free to decide who will sign declarations on his behalf, it is highly desirable that the person so authorized be an official of exporting firm. Declaration signed by shipping or forwarding agents and the like are not acceptable.
8. Certificate of origin forms should be completed in triplicate for presentation to the certifying authority.
9. The stamps/seal of the certifying authority should have security elements which are recognized by EAC
10. Notwithstanding the provisions of Rule 19 and in accordance with Rule 18, the certificate must at all times accompany the goods.  
**N.B.** Any person who knowingly furnishes or causes to be furnished a document which is untrue in any material particularly for the purpose of obtaining a certificate of origin or during the course of any subsequent verification of such certificate will be guilty of an offence and liable to penalties

### Kiswahili

#### MAELEZO KUHUSU KUJAZA HATI YA UASILI

1. Msafirishaji lazima aingizwe kwenye fomu ya hati ya uasili taarifa inayohitajika katika kisanduku cha 1 hadi cha 10 fomu , isipokuwa kisanduku cha 4, ambacho kimewekwa kwa ajili ya matumizi ya ofisi.
2. Fomu inaweza kutayarishwa kwa mchakato wowote ili mradi maelezo yafutike na yasomeke. Hairuhusiwi kufutafuta au kuongeza chochote katika fomu, na marekebisho lazima yafanywe kwa kukata maelezo yaliyokosewa na ndipo kuingiza nyongeza zinazohitajika. marekebisho ya aina hiyo lazima yawe na herufi za kwanza za jina la mtu aliyejaza fomu na kuidhinishwa na mamlaka au chombo kilichoteuliwa kutoa hati.
3. Nafasi yoyote katika fomu ambayo haijatumika ikatwe kwa mstari kwa namna ambayo itazuia kuongeza chochote.
4. Katika kisanduku cha 7 chenye kichwa cha habari" kigezo cha uasili wa bidhaa" kigezo maalumu kinachostahili chini ya kanuni ya 4 ya aya 1 ya jumuiya ya afrika mashariki ya uasili lazima kiingizwe. Kwa madhumuni haya, herufi zifuatazo lazima zitumike dhidi ya kila kipengelee kilichoingizwa kwenye fomu, kwa jinsi inavyofaa yaani:-  
"P" Kwa bidhaa ambazo kigezo cha uasili timilifu wa uzalishaji wa bidhaa kimetumika  
"M" Kwa bidhaa ambazo kigezo cha matumizi ya malighafi ya ndani kimetumika  
"C" Kwa bidhaa zinazoinishwa kwa kigezo cha kubadilika kifungu cha utambulisho wa bidhaa katika tarakimu 4 au kifungu kidogo cha utambulisho wa bidha katika tarakimu 6 tofauti na utambulisho ule ilipoingilia kimetumika  
"S" Kwa bidhaa ambazo kuna kiwango cha kazi mahususi au usindikaji umefanyika
5. Taarifa ya msafirishaji ambayo inapaswa kutolewa katika kisanduku cha 10 ijumuishwe katika nafasi iliyowekwa, papo hapo kufuatia maneno " iliyozalishwa katika" nchi ambako bidha zimezalishwa.
6. Kabla ya kutia saina taarifa katika au kisanduku cha 11 ya fomu msafirishaji anapaswa kuhakikisha kuwa maelezo yote aliyolingiza kwenye fomu ni sahihi. Lazima awe tayari kutoa uthibitisho zaidi, ambao unaweza ukatakiwa na mamlaka ya uthibitisho kwa madhumuni ya kutoa hati, katika kisanduku cha 11 cha fomu.
7. Wakati msafirishaji ana uhuru wa kuamua ni nani atie saina kwenye taarifa kwa niaba yake, inafaa kwamba mtu aliyeidhinishwa kufanya hivyo awe ofisa wa kampuni ya msafirishaji. taarifa zinazotwa saina ni mawakala wa meli au wa usafirishaji au wengine kama hawa hazikubaliki.
8. Fomu ya hati ya uasili ijazwe katika nakala tatu kwa ajili ya kuwasilishwa kwenye mamlaka yanayothibitisha.
9. Muhuri wa mamlaka yanayoidhinisha unapaswa kuwa na alama za kiusalama ambazo zinatambuliwa na jumuiya ya afrika mashariki.
10. Pamoja na matakwa ya sheria namba 19 na kwa kufuata utaratibu wa sheria namba 18 ni lazima mzigo uambatane na hati ya uasili wa bidhaa husika.

**TANBIHI:** Mtu yeyote ambaye kwa kufahamu anatoa au kusababisha hati ambazo si sahihi kutolewa katika jambo lolote hususan kwa madhumuni ya kupata hati ya uasili au wakati wa uthibitisho wa hati hizo, atakuwa na hatiia, hivyo atastahili adhabu.

## EAST AFRICAN COMMUNITY CERTIFICATE OF ORIGIN

(For goods of a value not exceeding US \$ 2000)

(Kwa bidhaa zenye thamani isiozidi US \$ 2000)

<p>1) Exporter (Name &amp; Office address) <i>Msafirishi (Jina na Anwani ya ofisi)</i></p>	<p>Reference. No..... <i>Kumb Na</i></p> <div style="text-align: center;">  <p><b>EAST AFRICAN COMMUNITY</b></p> </div>		
<p>2) Importer (Name &amp; address) <i>Mpelekewa (Jina na Anwani ya yakei)</i></p>	<p>3) Country of Origin <i>Uthibitisho wa uasili wa bidhaa</i></p>		
<p>4) Description of goods <i>Maelezo ya bidhaa</i></p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black; padding: 5px;"> <p>5) No. and type of packages <i>Namba na aina ya Kifurushi</i></p> </td> <td style="width: 50%; padding: 5px;"> <p>6) Value <i>Thamani</i></p> </td> </tr> </table>	<p>5) No. and type of packages <i>Namba na aina ya Kifurushi</i></p>	<p>6) Value <i>Thamani</i></p>
<p>5) No. and type of packages <i>Namba na aina ya Kifurushi</i></p>	<p>6) Value <i>Thamani</i></p>		
<p>7) Declaration by Exporter <i>Tamko laMsafirishaji/Mzalishaji/Mgavi</i></p> <p>I, the undersigned Mr/ Mrs/Ms..... declare that the goods described above have been produced (country).....in accordance with the EAC Rules of Origin.</p> <p>Signature..... <i>(Saini)</i></p> <p>Place <i>(Mahali)</i>.....</p> <p>Date <i>(Tarehe)</i>.....</p> <p>Official stamp <i>(Muhuri)</i></p>	<p>8) Customs Endorsement <i>Uthibitisho wa forodha</i></p> <p>I, the undersigned, hereby endorse the exporter's declaration and certify that the goods qualify under the EAC Rules of Origin.</p> <p>Signature..... <i>(Saini)</i></p> <p>Place <i>(Mahali)</i>.....</p> <p>Date <i>(Tarehe)</i>.....</p> <p>Official stamp <i>(Muhuri)</i></p>		

**THIRD SCHEDULE**  
**Suppliers/Producers Declarations**

**Rule 17(4)**

**A. Supplier/Producer declaration for products having preferential origin status**

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup>  
were produced in .....<sup>(2)</sup> and satisfy the rules of origin governing  
preferential trade between the EAC Partner States.

I undertake to make available to the customs authorities, if required, evidence in support  
of this declaration.

.....<sup>(3)</sup> .....

.....<sup>(4)</sup>.....<sup>(5)</sup>

**Note**

The abovementioned text, suitably completed in conformity with the footnotes below,  
constitutes a supplier's declaration. The footnotes do not have to be reproduced.

(<sup>1</sup>) - If only some of the goods listed on the invoice are concerned they should be  
clearly indicated or marked and this marking entered on the declaration as  
follows:"..... listed on this invoice and marked .....were  
produced ....."

- If a document other than an invoice or an annex to the invoice is used, the name of  
the document concerned shall be mentioned instead of the word "invoice"

(<sup>2</sup>) EAC Partner State, the countries or Regional Economic Communities (RECs) with  
which the EAC has concluded a Free Trade Area with or countries benefiting from  
preferential market access.

(<sup>3</sup>) Place and date

(<sup>4</sup>) Name and function in company

(<sup>5</sup>) Signature

**B. Supplier/producer declaration for products not having preferential origin status**

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup> were produced in .....<sup>(2)</sup> and incorporate the following components or materials which do not have an EAC Partner State origin for Community preferential trade:

.....<sup>(3)</sup>      .....<sup>(4)</sup>      .....<sup>(5)</sup>  
.....  
.....  
.....<sup>(6)</sup>

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....<sup>(7)</sup>      .....<sup>(8)</sup>  
.....<sup>(9)</sup>

**Note**

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier’s declaration. The footnotes do not have to be reproduced.

(<sup>1</sup>) - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows:”..... listed on this invoice and marked .....were produced .....”

- If a document other than an invoice or an annex to the invoice is used, the name of the document concerned shall be mentioned instead of the word “invoice”

(<sup>2</sup>) EAC Partner State.

(<sup>3</sup>) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

(<sup>4</sup>) Customs values to be given only if required

(<sup>5</sup>) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as “foreign country”.

(<sup>6</sup>) “and have undergone the following processing in an EAC Partner State ..... , to be added with a description of the processing carried out if this information is required.

(<sup>7</sup>) Place and date

(<sup>8</sup>) Name and function in company

(<sup>9</sup>) Signature

**FOURTH SCHEDULE**  
**Origin Declaration**

*Tamko la uthibitisho wa Uasili*

**Rule 20(5)**

The origin declaration, the text of which is given below, must be completed by the exporter:

*Tamko la uthibitisho wa uasili kwa maelezo yote yaliyotolewa hapo chini, lazima yajazwe na msafirishaji;*

“The exporter of the products covered by this document (Registration Number... ..) declares that, except where

*“Msafirishaji wa bidhaa alietajwa katika fomu hii (Namba ya Usajili.....) anathibitisha kuwa bidhaa hizi*

otherwise clearly indicated, these products are of .....preferential origin.  
*zimekidhi vigezo vya uasili wa bidhaa.*

.....  
(Place and date) (*Mahali na Tarehe*)

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

*(Saini ya Msafirishaji, Pamoja na Jina Kamili la mtu anayesaini tamko hili)*

## FIFTH SCHEDULE

Rule 24(2)



EAST AFRICAN COMMUNITY

### FORM FOR VERIFICATION OF ORIGIN FOMU YA UTHIBITISHO WA UASILI WA BIDHAA

#### PART A SEHEMU A

Particulars of the Goods in Respect of which Evidence of Origin is required  
*Maelezo ya Bidhaa zinazohitaji Uthibitisho wa uasili*

- i. Certificate Number (Copy must be attached)  
*Namba ya Cheti[Lazima nakalla ya cheti iambatishwe]*

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- ii. Production process(es) carried out  
*Mchakato/michakato ya uzalishaji inayofanywa*

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- iii. Materials imported from outside the Partner State used in the manufacture of the goods described in the Certificate, their respective customs values and HS Codes  
*Vifaa vilivyoingizwa kutoka nje Vinavyotengeneza na Nchi Wabia kutengeneza bidhaa zilizotzjwa kwenye Hati, Thamani yake ya forodha na HS Codes*

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iv. Materials of East African Community origin used in the manufacture of the goods described in the Certificate, the respective custom value and HS Codes  
*Vifaa vinavyotoka jumuiya ya Africa Mashariki Vinavyotengeneza bidhaa zilizotajwa kwenye Hati, Thamani yake ya forodha na HS Codes*

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v. Containers or other forms of interior packing normally sold with the goods at retail level or the materials used in their manufacture, their origin, customs values and HS Codes  
*Makontena au aina nyingine ya ufungashaji wa ndani ambavyo kwa kawaida huuzwa pamoja na bidhaa kwa kiwango cha rejareja au vifaa vinavyotumika kuzitengeneza, thamani yake ya forodha ya asili na HS Codes*

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vi. Import duty, if any, paid on the materials imported from outside the Partner State  
*Ushuru wa uingizaji bidhaa, kama upo unaolipwa kutokana na vifaa vinavyoingizwa kutoka nje ya Nchi Wabia*

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vii. Direct labour costs and factory overheads  
*Gharama za kazi za moja kwa moja na za uendeshaji wa kiwanda*

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viii. Ex-factory costs of the goods produced  
*Gharama za bidhaa zinzozalishwa nje ya kiwanda*

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ix. The cost of exterior packing  
*Gharama za ufungashaji wan je*

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x. Profit mark-up on the goods produced  
*Faida inayotokana na onngezeko la bei ya bidhaa zinazozalishwa*

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xi. The wholesale price of the goods in the country of manufacture  
*Bei ya jumla ya bidhaa katika nchi zilikotengenezwa*

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**Declaration  
Tamko**

I .....  
(Name and Designation) (*Jina nna Cheo*)

of .....  
(Name of the Firm)(*Jina la Kampuni*)

.....  
(Physical Location)(*Mahali*)

.....  
(Address) (*Anuani*)

Declare that the above details and statements are correct and that they are furnished in cognizance of the requirements of the Rules of Origin.

*Natamka kuwa maelezo na taarifa zilizotolewa hapo juu ni sahihi na kwamba zimetolewa kwa kuzingatia masharti ya sheria za uasili wa bidhaa.*

**PART B  
Certification**

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

*Inathibitishwa kwa kuzingatia udhibiti uliofanywa kuwa tamko la Msafirishaji ni sahihi*

.....  
.....

.....  
(Place and Date) (*Mahali na Tarehe*)

.....  
Name and Signature (*Jina na Saini*)

**STAMP  
MUHURI**

**SIXTH SCHEDULE  
Information Certificate**

**Rule 24(4)**

1. Supplier(,)	<p><b>INFORMATION CERTIFICATE</b> to facilitate the issue of a</p> <p><b>Certificate of Origin</b> for preferential trade between the</p>		
2. Consignee <sup>(1)</sup>			
3. Processor <sup>(1)</sup>	4. State in which the working or processing has been carried out		
6. Customs office of importation <sup>(1)</sup>	5. For official use		
7. Import document <sup>(2)</sup>			
Form ..... No .....  Series.....  Date <table border="1" style="display: inline-table; border-collapse: collapse; width: 60px; height: 20px; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>			
<b>GOODS SENT TO THE PARTNER STATES OF DESTINATION</b>			
8. Marks, numbers, quantity and kind of package	9. Harmonized Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity <sup>(1)</sup>	
		11. Value <sup>(4)</sup>	
<b>IMPORTED GOODS USED</b>			
12. Harmonised Commodity Description and Coding System heading/ subheading number (HS code)	13. Country of origin	14. Quantity <sup>(3)</sup>	15. Value <sup>(2),(5)</sup>
16. Nature of the working or processing carried out			
17. Remarks			

**18. CUSTOMS ENDORSEMENT**

Declaration certified:

Document .....

Form .....No.....

Customs office ..... .....

Date: 

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Official  
Stamp

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(Signature)

**19. DECLARATION BY THE SUPPLIER**

I, the undersigned, declare that the information on this certificate is accurate.

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(Place) 

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 (Date)

Official  
Stamp

-----  
(Signature)

(1)(2)(3)(4)(5) See footnotes on verso

<p><b>REQUEST FOR VERIFICATION</b></p> <p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p> <p>-----</p> <p><b>(Place and date)</b></p>	<p><b>RESULT OF VERIFICATION</b></p> <p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p> <p>-----</p> <p><b>(Place and date)</b></p>
<p>Official Stamp</p> <p>-----</p> <p><b>(Official's signature)</b></p>	<p>Official Stamp</p> <p>-----</p> <p><b>(Official's signature)</b></p> <p>(*) Delete where not applicable</p>

## **CROSS REFERENCES**

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kg, hl, m<sup>3</sup> or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (5) The value must be indicated in accordance with the provisions on rules of origin.