

FREE TRADE AGREEMENT
BETWEEN
THE REPUBLIC OF TURKEY
AND
THE REPUBLIC OF CHILE

PREAMBLE

The Republic of Turkey and the Republic of Chile (hereinafter referred to as "the Parties" or "Turkey" or "Chile" where appropriate);

DESIROUS to develop and strengthen friendly relations, especially in the fields of economic co-operation and trade, with an aim to contribute to the progress of economic co-operation and to promote mutually beneficial bilateral trade;

HAVING regard to the experience gained from the co-operation developed between the Parties as well as between them and their main trading partners;

RESOLVED to lay down for this purpose provisions aimed at the progressive abolition of the obstacles to trade between the Parties in accordance with the provisions of these instruments, in particular those concerning the establishment of free trade areas;

DECLARING their readiness to undertake activities with a view to promoting harmonious development of their trade as well as to expanding and diversifying their mutual co-operation in the fields of joint interest, thus creating a framework and supportive environment based on equality, non discrimination, and a balance of rights and obligations;

RESOLVED to contribute to the strengthening and reinforcement of the multilateral trading system as established through the World Trade Organization (WTO);

DESIROUS to develop their relations in the field of sustainable development and environmental protection and conservation, and to improve working conditions and living standards in their respective countries and protect, enhance and enforce the fundamental worker's rights;

HAVE AGREED as follows:

TITLE I

INITIAL PROVISIONS

ARTICLE 1

Establishment of a Free Trade Area

The Parties to this Agreement, consistent with Article XXIV of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as "GATT 1994"), hereby establish a free trade area.

ARTICLE 2

Objectives

The objectives of this Agreement are:

- a) to increase and enhance the economic cooperation between the Parties and raise the living standards of the people of the two countries;
- b) to promote the expansion of trade through the harmonious development of the economic relations between the Parties;
- c) to gradually eliminate difficulties and restrictions on trade in goods;
- d) to contribute by the removal of barriers to trade, to the harmonious development and expansion of world trade; and
- e) to provide fair conditions of competition in trade between the Parties.

ARTICLE 3

Relation to Other International Agreements

The Parties confirm their rights and obligations under the Marrakesh Agreement establishing the World Trade Organization (hereinafter referred to as "the WTO Agreement") and the other agreements negotiated thereunder to which they are a party, and under any other international agreement to which they are a party.

ARTICLE 4
Customs Unions and Free Trade Areas

1. Nothing in this Agreement shall preclude the maintenance or establishment of customs unions, free trade areas or other arrangements between either of the Parties and third countries, insofar as they do not alter the rights and obligations provided for in this Agreement.
2. At the request of a Party, consultations between them shall take place within the Joint Committee concerning agreements establishing or adjusting customs unions or free trade areas and, where required, on other major issues related to the Parties' respective trade policies with third countries.

ARTICLE 5
Definitions of General Application

For the purposes of this Agreement, unless otherwise specified:

- a) **"days"** means calendar days, including weekends and holidays;
- b) **"measure"** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, practice, decision, administrative action or any other form;
- c) **"publish"** includes publication in written form or on the internet.

TITLE II

MARKET ACCESS FOR GOODS

CHAPTER I COMMON PROVISIONS

ARTICLE 6 National Treatment

Each Party shall accord National Treatment to the goods of the other Party in accordance with Article III of the GATT 1994, including its interpretative notes; and to this end Article III of GATT 1994, and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 7 Classification and Valuation of Goods

1. The classification of goods in trade between the Parties shall be that set out in each Party's respective tariff nomenclature in conformity with the Harmonized Commodity Description and Coding System (hereinafter referred to as "the Harmonized System" or "HS").
2. For the purposes of determining the customs value of goods traded between the Parties, provisions of Part I of the Agreement on Implementation of Article VII of the GATT 1994, as may be amended, shall apply *mutatis mutandis*.

ARTICLE 8 Customs Duty

A customs duty includes any duty or charge of any kind imposed in connection with the importation or exportation of a good, including any form of surtax or surcharge in connection with such importation or exportation, but does not include any:

- a) internal taxes or other internal charges imposed consistently with Article 59;
- b) antidumping or countervailing duties applied consistently with Article 34;
and
- c) fees or other charges imposed consistently with Article 14.

ARTICLE 9

Basic Duties

1. For each product, the basic duty to which successive reductions set out in this Agreement are to be applied shall be the Most Favored Nation (MFN) duty that was in force in the Parties on the date of entry into force of this Agreement.
2. If after the entry into force of this Agreement, any tariff reduction is applied on an *erga omnes* basis, in particular, reductions resulting from the tariff negotiations in the WTO, such reduced duties shall replace the basic duties referred to in paragraph 1 as from that date when such reductions are applied.
3. The Parties shall communicate to each other their respective basic duties.

ARTICLE 10

Rules of Origin and Cooperation between the Customs Administrations

1. Annex V to this Agreement lays down the rules of origin and related methods of administrative co-operation.
2. For the purposes of the effective implementation and operation of Annex V, the Parties hereby establish a Sub-Committee on Customs and Rules of Origin. The functions of the Sub-Committee on Customs and Rules of Origin shall be:
 - a) reviewing the implementation and operation of Annex V;
 - b) reporting its findings to the Joint Committee;
 - c) identifying areas, relating to Annex V to be improved for facilitating trade in goods between the Parties; and
 - d) carrying out other functions as may be delegated by the Joint Committee in accordance with Article 54.
3. The Sub-Committee on Customs and Rules of Origin shall meet as may be agreed by the Parties.
4. The Sub-Committee on Customs and Rules of Origin shall be composed by representatives from the competent authorities of the Parties. Other Governmental Authorities may be invited to the Sub-Committee on Customs and Rules of Origin meetings whenever it is deemed necessary.
5. The terms of reference of the Sub-Committee on Customs and Rules of Origin shall be determined in the first meeting of the Joint Committee.

ARTICLE 11
Customs Duties of a Fiscal Nature

The provisions concerning the abolition of customs duties on imports shall also apply to customs duties of a fiscal nature.

ARTICLE 12
Customs Duties on Exports and Charges Having Equivalent Effect

1. Customs duties and charges having equivalent effect on exports shall be abolished between the Parties upon the entry into force of this Agreement.
2. From the date of entry into force of this Agreement, no new customs duties on exports or charges having equivalent effect shall be introduced in trade between the Parties.

ARTICLE 13
Import and Export Restrictions

Except as otherwise provided in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of the GATT 1994 and its interpretative notes; and to this end, Article XI of the GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis*.

ARTICLE 14
Fees and Other Charges

Each Party shall ensure, in accordance with Article VIII of the GATT 1994 and its interpretative notes, that all fees and charges of whatever character (other than customs duties, charges equivalent to an internal tax or other internal charges, applied consistently with Article III paragraph 2 of the GATT 1994, and antidumping and countervailing duties) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.

ARTICLE 15
Re-export and Serious Shortage

1. Where compliance with the provisions of Article 13 leads to:
 - a) re-export towards a third country against which the exporting Party to this Agreement maintains for the product concerned quantitative export restrictions, export duties or measures or charges having equivalent effect;
 - b) a serious shortage, or threat thereof, of a product essential to the exporting Party; or
 - c) a shortage of essential quantities of domestic materials for a domestic processing industry during periods when the domestic price of such materials is held below the world price as part of a governmental stabilization plan;

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedures laid down in this Article.

2. In the selection of measures, priority must be given to those which least disturb the functioning of the arrangements in this Agreement. Such measures shall not be applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination where the same conditions prevail, or a disguised restriction on trade, and shall be eliminated when the conditions no longer justify their maintenance. In addition, the measures which may be adopted pursuant to paragraph 1(c) shall not operate to increase the exports of or the protection afforded to the domestic processing industry concerned, and shall not depart from the provisions of this Agreement relating to non-discrimination.
3. Before taking the measures provided for in paragraph 1, or as soon as possible in cases to which paragraph 4 applies, the Party intending to take the measures shall supply the Joint Committee with all relevant information, with a view to seeking a solution acceptable to the Parties. The Parties within the Joint Committee may agree on any means needed to put an end to the difficulties. If no agreement is reached within 30 days of the matter being referred to the Joint Committee, the exporting Party may apply measures under this Article on the exportation of the product concerned.
4. Where exceptional and critical circumstances requiring immediate action make prior information or examination impossible, the Party intending to take the measures may apply forthwith the precautionary measures necessary to deal with the situation and shall inform the other Party immediately thereof.

5. Any measures applied pursuant to this Article shall be immediately notified to the Joint Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their elimination as soon as circumstances permit.

CHAPTER II ELIMINATION OF CUSTOMS DUTIES

SECTION I INDUSTRIAL PRODUCTS

ARTICLE 16 Scope

The provisions of this Section shall apply to products originating in the Parties falling within Chapters 25 to 97 of the Harmonized System; with the exception of the products listed in Annex I of this Agreement.

ARTICLE 17 Customs Duties on Imports and Charges Having Equivalent Effect

1. Customs duties on imports into Turkey of goods originating in Chile shall be abolished upon the entry into force of this Agreement.
2. Customs duties on imports into Chile of goods originating in Turkey, other than those listed in Annex II and Annex III shall be abolished upon the entry into force of this Agreement.
3. Customs duties on imports into Chile of goods originating in Turkey, which are listed in Annex II shall be progressively abolished in accordance with the timetable laid down thereof.
4. Customs duties on imports of products which are listed in Annex III shall not be subject to the concessions referred to in this Article.
5. From the date of entry into force of this Agreement no new customs duties on imports or charges having equivalent effect shall be introduced in trade between the Parties.

6. Turkey and Chile shall abolish in trade between themselves any charges having an equivalent effect to customs duties on imports upon the entry into force of this Agreement.

SECTION II AGRICULTURAL, PROCESSED AGRICULTURAL AND FISHERY PRODUCTS

ARTICLE 18

Scope

1. The provisions of this Section shall apply to basic agricultural, processed agricultural and fishery products (hereinafter referred to as "agricultural products") originating in the territory of each Party.
2. The term "agricultural products" means, for the purposes of this Agreement, the products falling within Chapters 01 to 24 of the Harmonized System and including the products listed in Annex I of this Agreement.

ARTICLE 19

Exchange of Concessions

1. The Parties to this Agreement shall mutually allocate concessions set forth in Annex IV in accordance with the provisions of this Section.
2. Taking into account the role of agriculture in their respective economies, the development of trade in agricultural products and the rules of their respective agricultural policies, the Parties shall examine in the Joint Committee the possibilities of granting further concessions to each other in trade in agricultural products. If a decision to improve the conditions of access is agreed, the Parties will evaluate the increase of the current quotas and the reduction or elimination of customs duties.

ARTICLE 20

Price Band System

Chile may maintain its price band system as established under its Law No. 18.525 or succeeding system for the products covered by that law, provided it is applied consistent with Chile's rights and obligations under the WTO Agreement and in a manner that does not afford more favorable treatment to imports of any third country, including countries with which Chile has concluded or will conclude in the future an agreement notified under Article XXIV of the GATT 1994.

TITLE III

OTHER TRADE RELATED PROVISIONS

CHAPTER I SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 21 General Provisions

1. The Parties affirm their rights and obligations with respect to each other under the WTO Agreement on the Application of Sanitary and Phytosanitary Measures (hereinafter referred to as "the SPS Agreement").
2. The Parties shall not apply their regulations in sanitary and phytosanitary matters as an arbitrary or unjustifiable discrimination or a disguised restriction on trade between them.

ARTICLE 22 Objectives

The objectives of this Chapter are:

- a) to facilitate bilateral trade in food, plants and animals and products thereof, while protecting human, animal or plant life or health in the territory of each Party;
- b) to deepen mutual understanding of each Party's regulations and procedures relating to consultations on and implementation of sanitary and phytosanitary measures;
- c) to strengthen cooperation between the Parties' competent authorities that have the responsibility for sanitary and phytosanitary matters; and
- d) to provide a means to improve communication, cooperation and resolution of sanitary and phytosanitary issues.

ARTICLE 23

Sub-Committee on Sanitary and Phytosanitary Matters

1. The Parties hereby agree to establish a Sub-Committee on Sanitary and Phytosanitary Matters (hereinafter referred to as "the Sub-Committee on SPS Matters") comprising representatives of each Party who have responsibility for sanitary and phytosanitary matters. The Sub-Committee on SPS Matters shall report to the Joint Committee of its activities.
2. The Sub-Committee on SPS Matters shall provide a forum for:
 - a) consulting on matters related to the development or application of sanitary and phytosanitary measures that affect, or may affect, trade between the Parties;
 - b) consulting on issues, positions, and agendas for meetings of the Committee on Sanitary and Phytosanitary Measures and the other relevant international organizations referred to in the SPS Agreement;
 - c) coordinating technical cooperation programs on sanitary and phytosanitary matters;
 - d) improving bilateral understanding related to specific implementation issues concerning the SPS Agreement;
 - e) reviewing progress on addressing sanitary and phytosanitary matters that may arise between the Parties' competent authorities with responsibility for such matters; and
 - f) discussing matters with a view to reach a consensus related to consultation process referred to in sub-paragraph (a).
3. The Sub-Committee on SPS Matters shall perform its work in accordance with the terms of reference that will be established during the first meeting of the Joint Committee.
4. The Sub-Committee on SPS Matters shall meet on the request of either Party to consider any matter arising under this Chapter.
5. The Parties agree to establish contact points for the better implementation of this Chapter.

CHAPTER II
TECHNICAL REGULATIONS, STANDARDS AND CONFORMITY
ASSESSMENT PROCEDURES

ARTICLE 24
Objectives

The objectives of this Chapter are to increase and facilitate trade by preventing and eliminating unnecessary obstacles to trade and enhancing bilateral cooperation in accordance with the rights and obligations of the Parties with respect to the WTO Agreement on Technical Barriers to Trade (hereinafter referred to as "the TBT Agreement").

ARTICLE 25
Scope and Coverage

1. Except as provided in paragraph 2, this Chapter applies to all standards, technical regulations and conformity assessment procedures, as defined in the TBT Agreement that may, directly or indirectly, affect trade in goods between the Parties.
2. Sanitary and phytosanitary measures and technical specifications prepared by governmental bodies for public procurement purposes are not subject to the provisions of this Chapter.

ARTICLE 26
Definitions

For the purpose of this Chapter, the definitions of Annex 1 of the TBT Agreement shall apply. In this respect, the Decision of the WTO Committee on Technical Barriers to Trade on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of that Agreement shall also apply.

ARTICLE 27
Basic Rights and Obligations

The Parties confirm their rights and obligations with respect to each other under the TBT Agreement.

ARTICLE 28
Trade Facilitation

1. The Parties shall intensify their bilateral cooperation in the fields of standards, technical regulations, and conformity assessment procedures with a view to facilitating trade between them.
2. To this end, the Parties shall seek to identify trade facilitating bilateral initiatives regarding standards, technical regulations, and conformity assessment procedures that are appropriate for particular issues or sectors. Such initiatives may include cooperation on regulatory issues, such as convergence and/or equivalence of technical regulations and standards, alignment with international standards, reliance on a supplier's declaration of conformity and use of accreditation to qualify conformity assessment bodies, as well as cooperation through recognition of the results of the conformity assessment procedures.

ARTICLE 29
Transparency

1. The Parties acknowledge the importance of transparency in decision-making, including providing a meaningful opportunity for interested parties to provide comments on proposed technical regulations and conformity assessment procedures. Where a Party publishes a notice under Article 2.9 or 5.6 of the TBT Agreement, it shall:
 - a) include in the notice a statement describing the objective of the proposed technical regulation or conformity assessment procedure and the rationale for the approach the Party is proposing; and
 - b) transmit the proposal electronically to the other Party's enquiry point, which has been established pursuant to Article 10 of the TBT Agreement, at the same time as it sends the notification to the WTO.

Each Party should allow, when it is possible, at least 60 days after it transmits a proposal under sub-paragraph (b) to the other Party to make comments on the proposal in writing.

2. Where a Party makes a notification under Article 2.10 or 5.7 of the TBT Agreement, it shall at the same time transmit the notification to the other Party electronically through the enquiry point referenced in sub-paragraph 1(b).
3. On request of the other Party, a Party shall provide the other Party information regarding the objective of, and rationale for, a standard, technical regulation, or conformity assessment procedure that the Party has adopted or is proposing to adopt.

ARTICLE 30
Technical Cooperation

With a view to fulfill the objectives of this Chapter, the Parties shall, on the request of the other Party and where possible, cooperate towards:

- a) exchanging legislation, regulations, rules and other information and periodicals published by the national bodies responsible for technical regulations, standards, conformity assessment, metrology and accreditation;
- b) exchanging general information and publications on conformity assessment, certification bodies, including notified bodies, designation and accreditation of conformity assessment bodies;
- c) providing technical advice, information and assistance on mutually agreed terms and conditions and exchanging experience to enhance the other Party's system for standards, technical regulations and conformity assessment procedures, and related activities;
- d) increasing the information exchange, particularly regarding non-compliance of a product in bilateral trade with relevant technical regulations and conformity assessment procedures of a Party;
- e) examining the compatibility and/or equivalence of their respective technical regulations, standards and conformity assessment procedures;
- f) giving favorable consideration, on request of the other Party, to any sector specific proposal for further cooperation;
- g) promoting and encouraging bilateral cooperation between respective organizations, public and/or private, of the Parties responsible for standardization, testing, certification, accreditation and metrology;
- h) increasing their bilateral cooperation in the relevant international organizations and fora dealing with the issues covered by this Chapter; and
- i) informing the other Party, as far as possible, about the agreements or programs subscribed at international level in relation to TBT issues.

ARTICLE 31

Sub-Committee on Standards, Technical Regulations and Conformity Assessment

1. The Parties hereby agree to establish a Sub-Committee on Standards, Technical Regulations and Conformity Assessment (hereinafter referred to as "the Sub-Committee on TBT Matters"). The Sub-Committee on TBT Matters shall report to the Joint Committee of its activities.
2. The Sub-Committee on TBT Matters may address any matter related to the effective functioning of this Chapter. The responsibilities and functions of the Sub-Committee on TBT Matters shall include:
 - a) monitoring and reviewing the implementation and administration of this Chapter;
 - b) promptly addressing any issue that a Party raises related to the preparation, adoption and application of standards, technical regulations or conformity assessment procedures;
 - c) providing a forum for discussions and exchanging information on Parties' systems for standards, technical regulations, and conformity assessment procedures;
 - d) promoting, encouraging and otherwise facilitating bilateral cooperation between respective organizations, public and/or private, of the Parties responsible for standardization, testing, certification, accreditation and metrology;
 - e) exchanging information on developments in non-governmental, regional, and multilateral fora engaged in activities related to standardization, technical regulations, and conformity assessment procedures;
 - f) exploring any means aimed at improving access to the Parties' respective markets and enhancing the functioning of this Chapter; and
 - g) reviewing this Chapter in light of any developments under the TBT Agreement, and developing recommendations for amendments to this Chapter in light of those developments.
3. The Sub-Committee on TBT Matters shall meet at least once a year, unless otherwise agreed by the Parties. By mutual agreement, *ad hoc* working groups may be established if necessary.
4. The terms of reference of the Sub-Committee on TBT Matters shall be determined in the first meeting of the Joint Committee.

ARTICLE 32
Information Exchange

Any information or explanation requested by a Party pursuant to provisions of this Chapter shall be provided by the other Party in print or electronically within a reasonable period of time.

CHAPTER III
TRADE DEFENSE

ARTICLE 33
Safeguards

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the WTO Safeguards Agreement, and any other relevant provisions in the WTO Agreement, and their successors.
2. This Agreement does not confer any additional rights or obligations on the Parties with regard to actions taken pursuant to Article XIX of GATT 1994 and the WTO Safeguards Agreement, and their successors.

ARTICLE 34
Antidumping and Countervailing Measures

1. The rights and obligations of the Parties related to antidumping and countervailing measures shall be governed by Article VI of GATT 1994, the WTO Agreement on Implementation of Article VI of the GATT 1994 and the WTO Agreement on Subsidies and Countervailing Measures, and their successors.
2. This Agreement does not confer any additional rights or obligations on the Parties with regard to the application of antidumping and countervailing measures, referred to in paragraph 1 of this Article.

CHAPTER IV
INTELLECTUAL PROPERTY

Article 35
Intellectual Property

1. The Parties recognize the importance of intellectual property in promoting economic and social development, technological innovation, as well as in promoting the transfer and dissemination of technology to the mutual advantage of technology producers and users, particularly in the new digital economy.

2. The Parties reaffirm their existing rights and obligations with respect to each other under the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights (hereinafter referred to as “the TRIPS Agreement”) and any other multilateral intellectual property agreements to which both are party.
3. Nothing in this Chapter shall prevent a Party from adopting appropriate measures to prevent:
 - a) the abuse of intellectual property rights by right holders or the resort to practices that unreasonably restrain trade or adversely affect the international transfer of technology; and
 - b) anticompetitive practices that may result from the abuse of intellectual property rightsprovided that such measures are consistent with this Agreement.
4. The Parties shall provide the legal means for interested parties to prevent commercial use of country names of the other Party in relation to goods in a manner which is likely to mislead consumers as to the origin of such goods.
5. Consistent with paragraph 1, the Parties agree to cooperate with each other. Such cooperation may include, *inter alia*:
 - a) notification of contact points;
 - b) exchange of information regarding the intellectual property systems, aimed at promoting the efficient registration of intellectual property rights;
 - c) other activities and initiatives as may be mutually determined between the Parties.

ARTICLE 36

Spirits

1. Turkey shall recognize “Pisco” as a Chilean geographical indication for spirits, within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement. Turkey shall not permit the sale of any product as “Pisco”, unless it has been manufactured in Chile, according to the laws of Chile governing the manufacture of “Pisco”. This shall not prejudice the rights that Turkey may recognize, in addition to Chile, exclusively to Peru with respect to “Pisco”.
2. Chile shall recognize “Rakı” as a Turkish geographical indication for spirits, within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement. Chile shall not permit the sale of any product as “Rakı”, unless it has been manufactured in Turkey, according to the laws of Turkey governing the manufacture of “Rakı”.

TITLE IV

COOPERATION

ARTICLE 37

Cooperation

1. The Parties agree to establish a framework for cooperative activities as a means to expand and enhance the benefits of this Agreement and to build a strategic economic partnership.
2. Cooperation between the Parties should contribute to achieving the objectives of this Agreement through the identification and development of innovative cooperation initiatives capable of providing added value to the bilateral relationship.
3. Without prejudice to the provisions of the "Agreement on Trade and Economic, Technical and Scientific Cooperation between the Government of the Republic of Turkey and the Government of the Republic of Chile", areas of cooperation may include but should not be limited to innovation, research and development, agriculture, food production and processing, air transport, mining, energy, environment, small and medium size enterprises, tourism, gender issues, education, labor and employment matters, human capital development and cultural collaboration.
4. Cooperation between the Parties under this Title will complement the cooperation referred to in other Titles of this Agreement.
5. The Parties will establish close cooperation aimed *inter alia* at:
 - a) strengthening and building on existing cooperative relationships;
 - b) creating new opportunities for trade and investment, and for promoting competitiveness, fostering innovation and encouraging research and development;
 - c) supporting the role of the private sector in promoting and building strategic alliances to encourage mutual economic growth and development; and
 - d) increasing the level of and further developing cooperation activities between the Parties in areas of mutual interest.
6. Cooperative activities will be agreed between the Parties and may include, but should not be limited to exchange of people and information; cooperation in regional and multilateral fora; dialogues, conferences and seminars; the

development of joint research programs; and the encouragement of private sector cooperation.

7. The objectives of both Parties in Labor Cooperation will be to promote decent work, sound labor policies and practices of each Party's labor systems, improve the capacities and capabilities of the Parties and the development and management of human capital for enhanced employability, business excellence and greater productivity for the benefit of workers and employers, in the context of strengthening trade and investment relations between them.

The Parties reaffirm their obligations as members of the International Labor Organization (ILO) and their commitments under the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up (1998). Each Party shall strive to ensure that the principles embodied in such declaration and the internationally recognized labor rights are included and protected by its domestic laws and agree to cooperate on labor and employment matters of mutual interest and benefit, through jointly decided activities which may refer, among others, to:

- a) decent work, including its dimensions of employment, labor standards, social protection and social dialogue;
- b) compliance and enforcement systems and management of labor disputes; and
- c) employment systems, human capital development, training and employability.

The Parties recognize that it is inappropriate to encourage trade or investment by weakening or reducing the protections afforded in domestic labor laws. Accordingly, a Party shall not fail to effectively enforce its labor laws, in a manner affecting trade between the Parties.

8. The Parties recognize the importance of strengthening capacity to protect the environment and promote sustainable development in concert with strengthening trade and investment relations between them.

The Parties reaffirm their intention to continue to pursue environmental protection, and to fulfill their respective multilateral environment commitments.

The Parties endeavor to have their environment laws, regulations, policies and practices in harmony with their international environment commitments; agree that it is inappropriate to set or use their environmental laws, regulations, policies and practices for trade protectionist purposes; as well as it is inappropriate to relax, or fail to enforce or administer, their environment laws and regulations to encourage trade and investment.

The Parties agree to cooperate in the field of the environment. The aim of cooperation will be the prevention and/or reduction of contamination and degradation of natural resources and ecosystems, and rational use of the latter; through developing and endorsing special programs and projects dealing, *inter alia*, with the transfer of knowledge and technology.

Cooperation on environment may include, but should not be limited to:

- a) climate change;
- b) biodiversity and conservation of natural resources;
- c) management of hazardous chemicals;
- d) air quality;
- e) water management;
- f) waste management;
- g) marine and coastal ecological conservation and pollution control;
- h) strategic environmental impact assessment;
- i) improvement of environmental awareness, including environmental education, and public participation.

9. New areas of cooperation may be developed through existing agreements and through appropriate implementing arrangements.
10. For the purposes of this Title, the Joint Committee may decide to establish sub-committees or working groups.
11. Communications regarding the implementation of this Title shall be distributed through the contact points designated by each Party before the first meeting of the Joint Committee.

TITLE V

DISPUTE SETTLEMENT

ARTICLE 38

Scope and Coverage

Unless otherwise provided for in this Agreement, this Title shall apply with respect to the avoidance or settlement of disputes between the Parties concerning the interpretation and implementation of this Agreement, when a Party considers that:

- a) a measure of the other Party is inconsistent with its obligations under this Agreement; or
- b) the other Party has otherwise failed to carry out its obligations under this Agreement.

ARTICLE 39

Choice of Dispute Settlement Procedure

1. Where a dispute regarding any matter arises under this Agreement and the WTO Agreement, the complaining Party may select the dispute settlement procedure in which to settle the dispute.
2. Once the complaining Party has requested a panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of the other.

ARTICLE 40

Consultations

1. The Parties shall at all times endeavor to agree on the interpretation and implementation of this Agreement and shall make every attempt through cooperation and consultations to avoid and settle disputes between them and to arrive at a mutually satisfactory resolution of any matter that might affect its operation.
2. Each Party may request consultations within the Joint Committee with respect to an existing or proposed measure or any matter relating to the interpretation and implementation of this Agreement.

3. The requesting Party shall deliver written notification to the other Party, stating the reasons for the request, including the identification of the measure at issue and an indication of the legal basis for the complaint, and providing sufficient information to enable an examination of the matter.
4. The Joint Committee shall convene within 30 days after the date of receipt of the request. Upon initiation of consultations, the Parties shall provide information to enable the examination of how the measure or any other matter might affect the interpretation and implementation of this Agreement, and give confidential treatment to the information exchanged during consultations.
5. The Joint Committee shall endeavor to resolve the dispute promptly by means of a decision and may make recommendations regarding the implementing measures to be taken by the Party concerned, and the timeframe for doing so.
6. The Joint Committee may call on technical advisers or create working groups or expert groups as it deems necessary in order to assist the Parties to reach a mutually satisfactory resolution of the dispute. The Parties may agree to suspend further proceedings provided in the following articles during the activities envisaged in this paragraph.
7. Consultations under this Article shall be confidential and without prejudice to the rights of either Party in any further proceedings.

ARTICLE 41

Establishment of Arbitration Panels

1. The Parties shall at all times endeavor to reach a mutually satisfactory agreement on the dispute.
2. If a matter, unless otherwise mutually agreed, has not been resolved within 15 days after the Joint Committee has convened pursuant to paragraph 4 of Article 40 or 45 days after the date of receipt of the request for consultations within the Joint Committee, whichever is earlier, the complaining party may request in writing the establishment of an arbitration panel.
3. Pursuant to this Article, the complaining Party shall identify in the request for the establishment of an arbitration panel, the specific measure at issue, the legal basis of the complaint including any provision of this Agreement alleged to have been breached and any other relevant provisions, the factual basis for the complaint, and shall deliver the request to the other Party.
4. The establishment of an arbitration panel shall not be requested on any matter relating to a proposed measure.

5. The date of establishment of an arbitration panel shall be the date on which the chair is appointed.

ARTICLE 42

Terms of Reference of Arbitration Panels

Unless the Parties otherwise agree, within 20 days from the date of receipt of the request for the establishment of the arbitration panel, the terms of reference of the arbitration panel shall be:

“To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an arbitration panel pursuant to Article 41, to make findings together with the reasons on whether the measure is in conformity with the Agreement or not and to issue a written report for the resolution of the dispute. If the Parties agree, the arbitration panel may make recommendations for resolution of the dispute.”

ARTICLE 43

Composition of Arbitration Panels

1. Arbitration panels shall consist of three arbitrators.
2. Each Party shall appoint one arbitrator, who may be its national, within 30 days from the date of receipt of the request for the establishment of the arbitration panel. The Parties shall agree on and appoint the third arbitrator, who shall be the chair of the arbitration panel, within 45 days after the date of receipt of the request for the establishment of the arbitration panel, taking into account the list established pursuant to paragraph 3. If the Parties fail to agree on and appoint the third arbitrator within 45 days, the third arbitrator shall be chosen within seven days by lot from the list established pursuant to paragraph 3.
3. The Joint Committee shall, in its first meeting, establish a list of 10 individuals who are willing and able to serve as third arbitrator. In establishing the list the Parties will take into consideration the indicative list of governmental and non-governmental arbitrators, established by the WTO. The Joint Committee shall ensure that the list always contains 10 individuals at any point in time. These individuals shall not be a national of either Party, nor have his or her usual place of residence in either Party, nor be employed by either Party, nor have dealt with the dispute in any capacity.
4. All arbitrators shall have specialized knowledge or experience in law, international trade or other matters relating to this Agreement or in the resolution of disputes deriving from international trade agreements, be independent, serve in their individual capacities and not be affiliated with, nor

take instructions from, any Party or organization and shall comply with the Code of Conduct, which will be adopted by the Joint Committee upon the entry into force of this Agreement.

5. Where a Party considers that an arbitrator does not comply with the requirements of the Code of Conduct, the Parties shall consult and, if so agreed, they shall replace that arbitrator in accordance with paragraph 6.
6. If an arbitrator appointed under this Article becomes unable to participate in the proceeding or resigns, or is to be replaced according to paragraph 5; a successor shall be selected within 10 days in accordance with the selection procedure followed to select that arbitrator. The successor shall have all the powers and duties of the original arbitrator. The work of the arbitration panel shall be suspended for a period beginning on the date the arbitrator becomes unable to participate in the proceeding or resigns. The work of the arbitration panel shall resume on the date the successor is appointed.

ARTICLE 44

Proceedings of Arbitration Panels

1. Panel meetings shall be closed to the public, unless the Parties decide otherwise.
2. The Parties shall be given the opportunity to provide at least one written submission and to attend any of the presentations, statements or rebuttals in the proceedings. All information or written submissions submitted by a Party to the arbitration panel, including any comments on the draft report and responses to questions put by the arbitration panel, shall be made available to the other Party.
3. A Party asserting that a measure of the other Party is inconsistent with the provisions of this Agreement shall have the burden of establishing such inconsistency. A Party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that the exception applies.
4. The arbitration panel should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually satisfactory resolution.
5. The arbitration panel shall aim to make its decisions, including its report, by consensus but may also make its decisions, including its report, by majority vote.
6. At the request of a Party or on its own initiative and subject to such terms and conditions as the Parties may agree within 10 days, the arbitration panel may seek information from any relevant source and may consult experts to obtain their opinion or advice on certain aspects of the matter. The arbitration panel shall provide the Parties with a copy of any advice or opinion obtained and an opportunity to provide comments.

7. The deliberations of the arbitration panel and the documents submitted to it shall be kept confidential.
8. Notwithstanding paragraph 7, either Party may make public statements as to its views regarding the dispute, but shall treat as confidential, information and written submissions submitted by the other Party to the arbitration panel which the other Party has designated as confidential. Where a Party has provided information or written submissions designated to be confidential, that Party shall, within 30 days of a request of the other Party, provide a non-confidential summary of the information or written submissions which may be disclosed publicly.
9. Each Party shall bear the cost of its appointed arbitrator and its own expenses. The cost of the chair of an arbitration panel and other expenses associated with the conduct of the proceedings shall be borne by the Parties in equal shares. The costs and expenses of the arbitrators shall normally conform to the WTO standards.

ARTICLE 45

Suspension or Termination of Proceedings

1. The Parties may agree that the arbitration panel suspend its work at any time for a period not exceeding 12 months from the date of such agreement. In the event of such a suspension, the time-frames regarding the work of the arbitration panel shall be extended by the amount of time that the work was suspended. If in any case, the suspension of the work of the arbitration panel exceeds 12 months, the authority for the establishment of the arbitration panel shall lapse unless the Parties agree otherwise. This shall not prejudice to the rights of the complaining party to request at a later stage, the establishment of an arbitration panel on the same subject matter.
2. The Parties may agree to terminate the proceedings of the arbitration panel by jointly so notifying the chair of the arbitration panel at any time before the issuance of the report to the Parties.

ARTICLE 46

Arbitration Panel Report

1. The report of the arbitration panel shall be drafted without the presence of the Parties. The arbitration panel shall base its report on the relevant provisions of this Agreement and the submissions and arguments of the Parties, and may take into account any other relevant information provided to the arbitration panel.

2. The arbitration panel shall submit its report containing its findings and conclusions to the Parties, as a general rule not later than three months from the date of establishment of the arbitration panel. If the arbitration panel cannot submit its report within this period, it may extend that period to a maximum of five months from the date of establishment of the arbitration panel.
3. Arbitration panels shall interpret the provisions of this Agreement in accordance with customary rules of interpretation of public international law, due account being taken of the fact that the Parties must perform this Agreement in good faith and avoid circumvention of their obligations.
4. In cases of urgency, including those involving perishable goods, the arbitration panel shall make every effort to issue its report to the Parties within 75 days from the date of establishment of the arbitration panel. In no case should it do so later than four months from that date. The arbitration panel may give a preliminary report on whether a case is urgent.
5. The report of the arbitration panel shall be final and binding on the Parties.
6. The report shall contain both the descriptive part summarizing the submissions and arguments of the Parties and the findings and determinations of the arbitration panel. If the Parties agree, the arbitration panel may make recommendations for resolution of the dispute in its report. The findings and determinations of the arbitration panel and, if applicable, any recommendations cannot add to or diminish the rights and obligations of the Parties provided in this Agreement.

ARTICLE 47

Implementation of the Report

1. Unless the Parties agree otherwise, the Party complained against shall eliminate the non-conformity as determined in the report of the arbitration panel, immediately, or if this is not practicable, within a reasonable period of time.
2. The reasonable period of time referred to in paragraph 1 shall be mutually determined by the Parties. Where the Parties fail to agree on the reasonable period of time within 45 days after the date of issuance of the report of the arbitration panel referred to in Article 46, either Party may refer the matter to an arbitration panel, which shall determine the reasonable period of time.
3. The Party complained against shall notify to the complaining Party the implementing measures adopted in order to put an end to the violation of its obligations under this Agreement, before the expiry of the reasonable period of time agreed by the Parties or determined in accordance with paragraph 2. Where there is disagreement between the Parties as to whether the Party complained

against eliminated the non-conformity as determined in the report of the arbitration panel within the reasonable period of time as determined pursuant to paragraph 2, either Party may refer the matter to an arbitration panel as provided for in Article 48.

ARTICLE 48

Non-Implementation, Compensation and Suspension of Concessions or Other Obligations

1. If the Party complained against fails to notify the implementing measures before the expiry of the reasonable period of time, or notifies the complaining Party that it is impracticable, or the arbitration panel to which the matter is referred pursuant to paragraph 3 of Article 47 rules that the Party complained against has failed to eliminate the non-conformity within the reasonable period of time, the Party complained against shall, if so requested, enter into negotiations with the complaining Party with a view to reaching mutually satisfactory compensation.
2. If there is no agreement on satisfactory compensation within 20 days after the date of receipt of the request mentioned in paragraph 1, the complaining Party may suspend the application to the Party complained against of concessions or other obligations under this Agreement, after giving notification of such suspension 30 days in advance. Such notification may only be given 20 days after the date of receipt of the request mentioned in paragraph 1.
3. The compensation referred to in paragraph 1 and the suspension referred to in paragraph 2 shall be temporary measures. Neither compensation nor suspension is preferred to full elimination of the non-conformity as determined in the report of the arbitration panel. The suspension shall only be applied until such time as the non-conformity is fully eliminated or a mutually satisfactory solution is reached.
4. In considering what concessions or other obligations to suspend pursuant to paragraph 2:
 - a) the complaining Party should first seek to suspend concessions or other obligations with respect to the same sector(s) as that in which the report of the arbitration panel referred to in Article 46 has found a failure to comply with the obligations under this Agreement; and
 - b) if the complaining Party considers that it is not practicable or effective to suspend concessions or other obligations with respect to the same sector(s), it may suspend concessions or other obligations with respect to other sectors. The notification of such suspension pursuant to paragraph 2 shall indicate the reasons on which it is based. In the selection of the benefits to suspend, the Parties will take into consideration those which least disturb the functioning of this Agreement.

5. The level of suspension referred to in paragraph 2 shall be equivalent to the level of the nullification or impairment.
6. If the Party complained against considers that the requirements for the suspension of concessions or other obligations by the complaining Party set out in paragraphs 2, 3, 4 or 5 have not been met, it may refer the matter to an arbitration panel. Concessions or other obligations shall not be suspended until the arbitration panel has its ruling.
7. The arbitration panel that is established for the purposes of this Article or Article 47 shall have, wherever possible, as its arbitrators, the arbitrators of the original arbitration panel. If this is not possible, then the arbitrators to the arbitration panel that is established for the purposes of this Article or Article 47 shall be appointed pursuant to Article 43. The arbitration panel established under this Article or Article 47 shall submit its report to the Parties within 60 days after the date when the matter is referred to it. When the arbitration panel considers that it cannot issue its report within the aforementioned 60 day period, it may extend that period for a maximum of 30 days with the consent of the Parties. The report shall be final and binding on the Parties.

ARTICLE 49

Rules of Procedure

The Joint Committee shall adopt the Rules of Procedure which provide for the details of the rules and procedures of arbitration panels established under this Title, upon the entry into force of this Agreement. Unless the Parties otherwise agree, the arbitration panel shall follow the rules of procedure adopted by the Joint Committee and may, after consulting the Parties, adopt additional rules of procedure not inconsistent with the rules adopted by the Joint Committee.

ARTICLE 50

Application and Modification of Rules and Procedures

Any time period or other rules and procedures for arbitration panels provided for in this Title, including the Rules of Procedure referred to in Article 49, may be modified by mutual consent of the Parties. The Parties may also agree at any time not to apply any provision of this Title.

TITLE VI

TRANSPARENCY, INSTITUTIONAL PROVISIONS, EXCEPTIONS AND FINAL PROVISIONS

CHAPTER I TRANSPARENCY

ARTICLE 51

Contact Points and Exchange of Information

1. In order to facilitate communication between the Parties on any trade matter covered by this Agreement, the Parties hereby establish the following contact points:
 - a) for the Republic of Turkey: Prime Ministry, Undersecretariat for Foreign Trade, or its successor; and
 - b) for the Republic of Chile: the Europe Department of the General Directorate of International Economic Affairs, or its successor.
2. On the request of either Party, the contact point of the other Party shall indicate the office or official responsible for the matter and provide the required support to facilitate communication with the requesting Party. Each Party shall notify the other Party of any changes of its contact point in due time.
3. On request of the other Party, and to the extent possible under its domestic laws and regulations, each Party shall provide information and reply to any question from the other Party relating to an actual or proposed measure that might substantially affect the operation of this Agreement.
4. The information referred to under this Article shall be considered to have been provided when the information has been made available by appropriate notification to the WTO or when the information has been made available on the official, publicly and fee-free accessible website of the Party concerned.

ARTICLE 52

Cooperation on Increased Transparency

The Parties agree to cooperate in bilateral and multilateral fora on ways to increase transparency in trade matters.

ARTICLE 53

Publication

Each Party shall ensure that its laws and regulations relating to any trade matter covered by this Agreement are published or made publicly available.

CHAPTER II

INSTITUTIONAL PROVISIONS

ARTICLE 54

Establishment of the Joint Committee

1. A Joint Committee is hereby established in which each Party shall be represented by its senior officials. The Joint Committee shall be responsible for the administration of this Agreement and shall ensure its proper implementation.
2. For the objective of the proper implementation of this Agreement, the Joint Committee shall work in pursuant with the following purposes; included but not limited to:
 - a) review the general functioning of this Agreement;
 - b) set up sub-committees and working groups as it considers necessary to assist it in accomplishing its tasks;
 - c) review, consider and, as appropriate, decide on specific matters related to the operation and implementation of this Agreement, including matters reported by sub-committees or working groups;
 - d) supervise the work of sub-committees, working groups and contact points established under this Agreement;
 - e) facilitate, as appropriate, the avoidance and settlement of disputes arising under this Agreement, including through consultations pursuant to Article 40;
 - f) consider and adopt any amendment to this Agreement or other modification or rectification to the commitments therein. The Parties shall implement any amendment or other modification approved by the Joint Committee subject to the completion of the following procedures:
 - i. In the case of Chile, through Executive Agreements (*Acuerdos de Ejecución*), in accordance with the Political Constitution of the Republic of Chile (*Constitución Política de la República de Chile*).

- ii. In the case of Turkey, in accordance with the applicable internal procedures.
- g) as appropriate, issue interpretations of the Agreement;
- h) review the possibility of further removal of the obstacles to trade between the Parties and the further development of the trade relationship;
- i) explore ways to enhance further trade and investment between the Parties and to further the objectives of this Agreement; and
- j) take such other actions as the Parties may agree.

ARTICLE 55
Procedures of the Joint Committee

- 1. The Joint Committee shall meet whenever necessary upon request but normally at least once a year. Either Party may request a meeting to be held.
- 2. All decisions of the Joint Committee shall be taken by mutual agreement.
- 3. The Joint Committee shall adopt its rules of procedure.

CHAPTER III
EXCEPTIONS

ARTICLE 56
General Exceptions

For the purpose of this Agreement, Article XX of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 57
Security Exceptions

- 1. Nothing in this Agreement shall be construed:
 - a) to require a Party to furnish any information the disclosure of which it considers contrary to its essential security interests; or
 - b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests

- i. relating to fissionable materials or the materials from which they are derived;
 - ii. relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials, as is carried on directly or indirectly for the purpose of supplying a military establishment;
 - iii. taken in time of war or other emergency in international relations; or
- c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.
2. A Party taking action under sub-paragraphs (b) and (c) of paragraph 1, shall inform the Joint Committee to the fullest extent possible of measures taken and of their termination.

ARTICLE 58

Balance of Payments Measures on Trade in Goods

Should a Party decide to impose measures for balance of payments purposes, it shall do, so only in accordance with that Party's rights and obligations under GATT 1994, including the Declaration on Trade Measures Taken for Balance of Payments Purposes (1979 Declarations) and the Understanding on the Balance of Payments Provisions of the GATT 1994 (BOP Understanding). In adopting such measures, the Party shall immediately consult with the other Party.

ARTICLE 59

Taxation

1. For the purposes of this Article, "tax convention" means a convention for the avoidance of double taxation or other international taxation agreement or arrangement in force between the Parties; and taxation measures do not include a "customs duty" as defined in Article 8.
2. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.
3. This Agreement shall only grant rights or impose obligations with respect to taxation measures where corresponding rights or obligations are also granted or imposed under Article III of GATT 1994.

4. Nothing in this Agreement shall affect the rights and obligations of the Parties under any tax convention in force between the Parties. In the event of any inconsistency relating to a taxation measure between this Agreement and such tax convention, the latter shall prevail to the extent of the inconsistency. In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.

ARTICLE 60

Disclosure of Information

1. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information provided in confidence by the other Party pursuant to this Agreement.
2. Nothing in this Agreement shall be construed as requiring a Party to furnish or allow access to confidential information, the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

CHAPTER IV

FINAL PROVISIONS

ARTICLE 61

Evolutionary Clause

1. The Parties may mutually agree to extend this Agreement with the aim of broadening and supplementing its scope in accordance with their respective legislation, by concluding agreements on specific sectors or activities in the light of the experience gained during its implementation.
2. Unless otherwise agreed, no later than two years after the entry into force of this Agreement, the Parties will commence exploratory talks on trade in services and investment.

ARTICLE 62

Annexes

Annexes to this Agreement shall form an integral part thereof.

ARTICLE 63
Amendments

1. The Parties may agree, in writing, on any modification of or addition to this Agreement.
2. When so agreed, and approved in accordance with the necessary domestic legal procedures of each Party, a modification or addition shall constitute an integral part of this Agreement. Such amendment shall enter into force on the first day of the second month following the date on which the Parties exchange written notification that such procedures have been completed, or after such other period as the Parties may agree.

ARTICLE 64
Entry into Force

1. The Parties shall ratify this Agreement in accordance with their domestic legal procedures.
2. This Agreement shall enter into force on the first day of the second month following the date on which the Parties exchange written notification that such procedures have been completed.

ARTICLE 65
Duration and Termination

1. This Agreement shall be valid indefinitely.
2. Either Party may give written notice to the other of its intention to denounce this Agreement. Denunciation shall take effect on the first day of the seventh month after notification to the other Party.

ARTICLE 66
Authentic Texts

This Agreement shall be done in English, Spanish, and Turkish languages, all being equally authentic. In case of divergence, the English text shall prevail.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorized thereto, have signed this Agreement.

DONE at Santiago, Republic of Chile, in two originals, this fourteenth day of July two thousand and nine.

For the Republic of Turkey

For the Republic of Chile

ANNEX I

List of products referred to in Articles 16 and 18

HS Code	2905.43	(mannitol)
HS Code	2905.44	(sorbitol)
HS Heading	33.01	(essential oils)
HS Code	3302.10	(odoriferous substances)
HS Headings	35.01 to 35.05	(albuminodal substances, modified starches, glues)
HS Code	3809.10	(finishing agents)
HS Code	3824.60	(sorbitol n.e.p.)
HS Headings	41.01 to 41.03	(hides and skins)
HS Heading	43.01	(raw furskins)
HS Headings	50.01 to 50.03	(raw silk and silk waste)
HS Headings	51.01 to 51.03	(wool and animal hair)
HS Headings	52.01 to 52.03	(raw cotton, cotton waste and cotton carded or combed)
HS Heading	53.01	(raw flax)
HS Heading	53.02	(raw hemp)

ANNEX II

CHILEAN TARIFF CONCESSIONS FOR INDUSTRIAL PRODUCTS ORIGINATING IN TURKEY (Referred to in Article 17)

1. Customs duties on imports into Chile of goods originating in Turkey, which are listed in this Annex, shall be progressively reduced as follows:
 - on the date of entry into force of the Agreement, the import duty shall be reduced to 80% of the basic duty
 - on 1 January of the first year following the entry into force of the Agreement, the import duty shall be reduced to 60% of the basic duty
 - on 1 January of the second year following the entry into force of the Agreement, the import duty shall be reduced to 40% of the basic duty
 - on 1 January of the third year following the entry into force of the Agreement, the import duty shall be reduced to 20% of the basic duty
 - on 1 January of the fourth year following the entry into force of the Agreement, the remaining import duties shall be abolished.
2. The reduced duties to be applied by the Parties calculated, as set out in this Agreement shall be rounded to whole numbers using common arithmetical principles. Therefore, all figures which have less than 50 (included) after the decimal point shall be rounded down to the nearest whole number and all figures, which have more than 50 after the decimal point shall be rounded up to the nearest whole number.

HS CODE	DESCRIPTION
2523.29.00	--Other
3003.20.10	--For human use
3003.20.20	--For veterinary use
3004.10.10	--For human use
3808.92.11	----Containing bromomethane (methyl bromide) or bromochloromethane
3808.92.19	----Other
3808.92.91	----Containing bromomethane (methyl bromide) or bromochloromethane
3808.92.99	----Other
3901.10.10	--High Pressure (conventional)
3901.10.20	--Linear
3902.10.00	-Polypropylene
3904.21.00	--Non-plasticised
3904.22.00	--Plasticised

HS CODE	DESCRIPTION
6001.10.00	-'Long pile' fabrics
6004.10.00	-Containing by weight 5% or more of elastomeric yarn, but not containing rubber thread
6005.32.10	---Woven nets (shading nets)
6005.33.10	---Woven nets (shading nets)
6006.32.00	--Dyed
6103.10.90	---Other
6103.31.00	--Of wool or fine animal hair
6103.32.00	--Of cotton
6103.41.00	--Of wool or fine animal hair
6110.11.00	--Of wool
6110.30.30	--Waistcoats
6111.30.00	-Of synthetic fibres
6112.41.92	----For girls
6201.91.00	--Of wool or fine animal hair
6203.11.10	---For men
6203.12.00	--Of synthetic fibres
6203.19.90	---Other
6203.31.00	--Of wool or fine animal hair
6203.39.90	---Other
6203.41.00	--Of wool or fine animal hair
6205.30.11	---For men
6206.40.11	---For women
6209.20.00	-Of cotton
6210.10.20	--Of man-made fibres
6212.10.20	--Of man-made fibres
6212.90.00	-Other
6215.10.00	-Of silk or silk waste
6215.20.00	-Of man-made fibres
6401.10.00	-Footwear incorporating a protective metal toe-cap
6401.92.00	--Covering the ankle but not covering the knee
6401.99.10	---Used over other footwear
6401.99.90	---Other
6402.19.10	---Golf, hiking, running or curling footwear
6402.19.20	---Soccer, other type of football, baseball or bowling shoes
6402.19.90	---Other
6402.91.10	---With uppers and outer sole of rubber
6402.91.20	---With uppers and outer sole of plastics
6402.91.30	---With uppers of rubber and outer sole of plastic
6402.91.90	---Other
6403.19.10	---Riding boots, golf shoes, cross-country footwear; curling, bowling, skating or training shoes
6403.19.90	---Other
6403.40.00	-Other footwear, incorporating a protective metal toe-cap

HS CODE	DESCRIPTION
6404.11.10	---For hiking, with outer soles of rubber and uppers of textile materials
6404.11.20	---For hiking, with outer sole of plastics and uppers of textile materials
6404.11.30	---Soccer, training or tennis shoes, with outer sole of rubber and uppers of textile materials
6404.11.40	---Soccer, training or tennis shoes, with outer sole of plastics and uppers of textile materials
6404.11.90	---Other
6404.20.11	---With in-soles of a length of less than 24 cm
6404.20.12	---For men, with in-soles of a length of 24 cm or more
6404.20.13	---For women, with in-soles of a length of 24 cm or more
6404.20.91	---With in-soles of a length of less than 24 cm
6404.20.92	---For men, with in-soles of a length of 24 cm or more
6404.20.93	---For women, with in-soles of a length of 24 cm or more
6405.10.10	--With in-soles of a length of less than 24 cm
6405.10.21	---For men
6405.10.22	---For women
6405.20.10	--With in-soles of a length of less than 24 cm
6405.20.21	---For men
6405.20.22	---For women
6405.90.10	--With in-soles of a length of less than 24 cm
6405.90.21	---For men
6405.90.22	---For women
6406.10.00	-Uppers and parts thereof, other than stiffeners
6406.20.10	--Outer soles of rubber
6406.20.20	--Outer soles of plastics
6406.99.00	--Of other materials
7208.10.00	-In coils, not further worked than hot-rolled, with patterns in relief
7208.51.00	--Of a thickness exceeding 10 mm
7208.52.00	--Of a thickness of 4,75 mm or more but not exceeding 10 mm
7208.53.00	--Of a thickness of 3 mm or more but less than 4,75 mm
7208.54.00	--Of a thickness of less than 3 mm
7209.18.00	--Of a thickness of less than 0,5 mm
7209.25.00	--Of a thickness of 3 mm or more
7209.26.00	--Of a thickness exceeding 1 mm but less than 3 mm
7209.27.00	--Of a thickness of 0,5 mm or more but not exceeding 1 mm
7209.28.00	--Of a thickness of less than 0,5 mm
7209.90.00	-Other
7210.11.10	---Of a thickness not exceeding 1 mm (tinplate)
7210.11.90	---Other
7210.20.00	-Plated or coated with lead, including terne-plate
7210.30.00	-Electrolytically plated or coated with zinc
7210.41.00	--Corrugated
7210.50.00	-Plated or coated with chromium oxides or with chromium and chromium

HS CODE	DESCRIPTION
	oxides
7210.61.00	--Plated or coated with aluminium-zinc alloys
7210.69.00	--Other
7210.90.00	-Other
7211.14.00	--Other, of a thickness of 4,75 mm or more
7211.23.00	--Containing by weight less than 0,25 % of carbon
7211.29.10	---Containing by weight 0,6% or more of carbon
7211.29.90	---Other
7211.90.00	-Other
7212.10.10	--Of a thickness not exceeding 1 mm (tinplate)
7212.10.90	--Other
7212.20.00	-Electrolytically plated or coated with zinc
7212.30.00	-Otherwise plated or coated with zinc
7212.50.00	-Otherwise plated or coated
7212.60.00	-Clad
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process
7213.20.00	-Other, of free-cutting steel
7214.10.00	-Forged
7214.30.00	-Other, of free-cutting steel
7214.91.00	--Of rectangular (other than square) cross-section
7215.10.00	-Of free-cutting steel, not further worked than cold-formed or cold-finished
7215.50.00	-Other, not further worked than cold-formed or cold-finished
7215.90.00	-Other
7216.10.00	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:
7216.22.00	--T sections
7216.33.00	--H sections
7216.61.00	--Obtained from flat-rolled products
7216.69.00	--Other
7216.99.00	--Other
7217.30.00	-Plated or coated with other base metals
7217.90.00	-Other
7225.11.00	--Grain-oriented
7225.19.00	--Other
7225.30.00	-Other, not further worked than hot-rolled, in coils
7225.40.00	-Other, not further worked than hot-rolled, not in coils
7225.50.00	-Other, not further worked than cold-rolled (cold-reduced)
7225.91.00	--Electrolytically plated or coated with zinc
7225.92.00	--Otherwise plated or coated with zinc
7225.99.00	--Other
7228.20.00	-Bars and rods, of silico-manganese steel
7229.20.00	-Of silico-manganese steel

HS CODE	DESCRIPTION
7229.90.00	-Other
7301.10.00	-Sheet piling
7301.20.00	-Angles, shapes and sections
7302.10.00	-Rails
7302.30.00	-Switch blades, crossing frogs, point rods and other crossing pieces
7302.40.00	-Fish-plates and sole plates
7302.90.00	-Other
7303.00.00	Tubes, pipes and hollow profiles, of cast iron
7304.39.00	--Other
7304.41.10	---Of exterior diameter of less than 19 mm
7304.41.90	---Other
7304.49.00	--Other
7304.51.00	--Cold-drawn or cold-rolled (cold-reduced)
7305.12.00	--Other, longitudinally welded
7307.11.00	--Of non-malleable cast iron
7307.21.00	--Flanges
7307.22.00	--Threaded elbows, bends and sleeves
7307.23.00	--Butt welding fittings
7307.29.00	--Other
7307.91.00	--Flanges
7307.92.00	--Threaded elbows, bends and sleeves
7307.93.00	--Butt welding fittings
7308.10.00	-Bridges and bridge-sections
7308.30.00	-Doors, windows and their frames and thresholds for doors
7309.00.10	-For gas, other than compressed or liquefied gas
7309.00.21	--Lined or heat-insulated
7309.00.22	--Not lined or heat-insulated, of a capacity exceeding 100,000 l
7309.00.23	--Not lined or heat-insulated, of a capacity of 100,000 l or less
7309.00.90	-Other
7310.10.10	-- Casks, drums and cans
7310.10.90	--Other
7310.21.00	--Cans which are to be closed by soldering or crimping
7310.29.10	--- Casks, drums and cans
7310.29.90	---Other
7311.00.10	-Of a capacity of 100 liters or less
7311.00.20	-Of a capacity exceeding 100 liters but not exceeding 500 liters
7311.00.30	-Of a capacity exceeding 500 liters but not exceeding 1,000 liters
7311.00.90	-Other
7312.10.90	--Other
7312.90.00	-Other
7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
7314.12.00	--Endless bands for machinery, of stainless steel

HS CODE	DESCRIPTION
7314.14.00	--Other woven cloth, of stainless steel
7314.19.00	--Other
7314.31.00	--Plated or coated with zinc
7314.39.00	--Other
7314.41.10	---Gabions of galvanized steel, including those coated with artificial plastic materials
7314.41.90	---Other
7314.42.00	--Coated with plastics
7314.49.00	--Other
7314.50.00	-Expanded metal
7315.11.00	--Roller chain
7315.12.00	--Other chain
7315.19.00	--Parts
7315.20.00	-Skid chain
7315.81.00	--Stud-link
7315.82.00	--Other, welded link
7315.89.10	---For transmission
7315.89.90	---Other
7315.90.00	-Other parts
7317.00.10	-Nails and tacks
7317.00.90	-Other
7318.11.00	--Coach screws
7318.12.00	--Other wood screws
7318.13.00	--Screw hooks and screw rings
7318.14.00	--Self-tapping screws
7318.16.00	--Nuts
7318.19.00	--Other
7318.21.00	--Spring washers and other lock washers
7318.22.00	--Other washers
7318.23.00	--Rivets
7318.24.00	--Cotters and cotter-pins
7318.29.00	--Other
7320.10.00	-Leaf-springs and leaves therefor
7320.20.00	-Helical springs
7320.90.00	-Other
7321.12.10	---Cookers
7321.81.10	---For gas fuel
7321.81.20	--For gas and other fuels
7321.82.00	--For liquid fuel
7325.91.10	---For grinding of ores
7325.91.90	---Other
7326.11.10	---For grinding of ores
7326.11.90	---Other
7326.19.00	--Other

HS CODE	DESCRIPTION
7326.20.00	-Articles of iron or steel wire
8205.40.00	-Screwdrivers
8205.60.00	-Blow lamps
8311.10.10	--Welding electrodes cored with iron or steel and coated with refractory material
8311.10.90	--Other
8402.19.00	--Other vapour generating boilers, including hybrid boilers
8418.50.00	-Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture
8418.91.00	--Furniture designed to receive refrigerating or freezing equipment
8419.11.00	--Instantaneous gas water heaters
8419.89.90	---Other
8419.90.00	-Parts
8421.12.00	--Clothes-dryers
8421.39.10	---Catalytic converters
8421.39.90	---Other
8426.11.00	--Overhead travelling cranes on fixed support
8426.12.00	--Mobile lifting frames on tires and straddle carriers
8426.19.00	--Other
8426.20.00	-Tower cranes
8426.30.00	-Portal or pedestal jib cranes
8426.41.00	--On tires
8426.49.00	--Other
8426.91.00	--Designed for mounting on road vehicles
8426.99.00	--Other
8450.11.12	----Of a loading capacity exceeding 7,5 kg but not exceeding 10 Kg
8450.11.19	----Other
8450.11.21	----Of a loading capacity exceeding 5 kg but not exceeding 7.5 Kg
8450.11.22	----Of a loading capacity exceeding 7,5 kg but not exceeding 10 Kg
8450.11.29	----Other
8450.11.90	---Other
8450.12.00	--Other machines, with built-in centrifugal drier
8450.19.00	--Other
8450.20.00	-Machines, each of a dry linen capacity exceeding 10 kg
8474.90.10	--Cast or molded iron or steel
8474.90.90	--Other
8475.90.00	-Parts
8481.10.00	-Pressure-reducing valves
8481.30.10	--For use in automobiles
8481.30.90	--Other
8481.40.00	-Safety or relief valves
8501.40.00	-Other AC motors, single-phase
8509.90.10	--Housings
8509.90.90	--Other
8536.90.11	---Junction boxes
8536.90.12	---Electrical distribution ducts
8536.90.13	---Connectors, tips and terminals
8536.90.19	---Other
8546.20.10	--Without metal parts
8546.20.20	--Including metal parts for the transport of electricity by aerial cable or for traction lines
8546.20.90	--Other

ANNEX III

INDUSTRIAL PRODUCTS NOT SUBJECT TO CONCESSIONS (Referred to in Article 17)

For imports into Chile:

HS CODE	DESCRIPTION
4012.11.00	--Of a kind used on motor cars (including station wagons and racing cars)
4012.12.00	--Of a kind used on buses or lorries
4012.19.00	--Other
4012.20.10	--Of a kind used on highway passengers or cargo transportation vehicles, including tractors, or vehicles of heading 87.05
4012.20.90	--Other
4012.90.30	--Tire treads, of rubber

For imports into Turkey:

HS CODE	DESCRIPTION
4012.11	--Of a kind used on motor cars (including station wagons and racing cars)
4012.12	--Of a kind used on buses or lorries
4012.19	--Other
4012.20.00.10	-- For use on civil aircraft
4012.20.00.90	--Other
4012.90.30	--Tire treads

ANNEX IV

(Referred to in Article 19)

ARTICLE 1

This Annex shall apply to products that are specified in Article 18 of this Agreement.

ARTICLE 2

1. The agricultural products originating in Turkey shall be imported into Chile according to the conditions established in Appendix I to this Annex.
2. The agricultural products originating in Chile shall be imported into Turkey according to the conditions established in Appendix II to this Annex.
3. The reduced duties to be applied by the Parties calculated, as set out in this Agreement shall be rounded to whole numbers using common arithmetical principles. Therefore, all figures which have less than 50 (included) after the decimal point shall be rounded down to the nearest whole number and all figures, which have more than 50 after the decimal point shall be rounded up to the nearest whole number.

ARTICLE 3

The Parties shall grant preferential treatment to each other as regards the products listed in the Appendices to this Annex in compliance with the provisions of Annex V concerning the rules of origin of this Agreement.

Appendix I to Annex IV

1. The customs duties and charges having equivalent effect applicable on the imports into Chile of the products originating in Turkey other than those listed in Table A and Table B shall be eliminated upon the entry into force of this Agreement.
2. Products listed in Table A shall not be subject to the concessions referred to in paragraph 1 of Article 19.
3. The customs duties and charges having equivalent effect applicable on the imports into Chile of the products originating in Turkey listed in Table B shall be progressively reduced as follows:
 - on the date of entry into force of this Agreement, each duty and charge shall be reduced to 85% of the basic duty;
 - on 1 January of the first year, each duty and charge shall be reduced to 70% of the basic duty;
 - on 1 January of the second year, each duty and charge shall be reduced to 55% of the basic duty;
 - on 1 January of the third year, each duty and charge shall be reduced to 40% of the basic duty;
 - on 1 January of the fourth year, each duty and charge shall be reduced to 25% of the basic duty;
 - on 1 January of the fifth year, each duty and charge shall be reduced to 10% of the basic duty;
 - on 1 January of the sixth year, the remaining duties shall be abolished.

TABLE A

HS CODE	DESCRIPTION
0201.10.00	-Carcasses and half-carcasses
0201.20.00	-Other cuts with bone in
0201.30.00	-Boneless :
0202.10.00	-Carcasses and half-carcasses
0202.20.00	-Other cuts with bone in
0202.30.00	-Boneless:
0203.11.00	--Carcasses and half-carcasses
0203.12.00	--Hams, shoulders and cuts thereof, with bone in
0203.19.00	--Other
0203.21.00	--Carcasses and half-carcasses
0203.22.00	--Hams, shoulders and cuts thereof, with bone in
0203.29.10	---Fat with an adhering layer of meat
0203.29.20	---Streaky pork interlarded with a high proportion of fat
0203.29.30	---Boneless
0203.29.90	---Other
0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled
0204.21.00	--Carcasses and half-carcasses
0204.22.00	--Other cuts with bone in
0204.23.00	--Boneless
0204.30.00	-Carcasses and half-carcasses of lamb, frozen
0204.41.00	--Carcasses and half-carcasses
0204.42.10	---Shoulder
0204.42.20	---Leg
0204.42.30	---Saddle
0204.42.90	---Other
0204.43.00	--Boneless :
0204.50.00	-Meat of goats
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.
0206.10.00	-Of bovine animals, fresh or chilled
0206.21.00	--Tongues
0206.22.00	--Livers
0206.29.00	--Other
0206.30.00	-Of swine, fresh or chilled
0206.41.00	--Livers
0206.49.10	---Pig's feet
0206.49.20	---Pig's ears
0206.49.90	---Other
0206.80.00	-Other, fresh or chilled
0206.90.00	-Other, frozen
0207.11.00	--Not cut in pieces, fresh or chilled
0207.12.10	---Weighing less than 2000 g
0207.12.90	---Other

HS CODE	DESCRIPTION
0207.13.00	--Cuts and offal, fresh or chilled
0207.14.11	---- Breasts
0207.14.19	---- Other
0207.14.21	---Halves or quarters
0207.14.22	---Breasts and cuts thereof
0207.14.23	---Thighs and cuts thereof
0207.14.24	---Wings
0207.14.29	---Other
0207.14.30	---Offal
0207.24.00	--Not cut in pieces, fresh or chilled
0207.25.00	--Not cut in pieces, frozen
0207.26.00	--Cuts and offal, fresh or chilled
0207.27.10	---Breasts
0207.27.90	---Other
0207.32.00	--Not cut in pieces, fresh or chilled
0207.33.00	--Not cut in pieces, frozen
0207.34.00	--Fatty livers, fresh or chilled
0207.35.00	--Other, fresh or chilled
0207.36.00	--Other, frozen
0208.10.00	-Of rabbits or hares
0208.30.00	-Of primates
0208.40.00	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)
0208.50.00	-Of reptiles (including snakes and turtles)
0208.90.00	-Other
0209.00.10	-Fresh or chilled
0209.00.20	-Frozen
0209.00.90	-Other
0210.11.00	--Hams, shoulders and cuts thereof, with bone in
0210.12.00	--Bellies (streaky) and cuts thereof
0210.19.00	--Other
0210.20.00	-Meat of bovine animals
0210.91.00	--Of primates
0210.92.00	--Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)
0210.93.00	--Of reptiles (including snakes and turtles)
0210.99.00	--Other
0401.10.00	-Of a fat content, by weight, not exceeding 1 %
0401.20.00	-Of a fat content, by weight, exceeding 1 % but not exceeding 6 %
0401.30.10	--Of a fat content, by weight, exceeding 6% but not exceeding 12%
0401.30.20	--Of a fat content, by weight, of 12%
0401.30.30	--Of a fat content, by weight, exceeding 12% but not exceeding 26%
0401.30.40	--Of a fat content, by weight, of 26%
0401.30.90	--Other

HS CODE	DESCRIPTION
0402.10.00	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %
0402.21.11	----Of a fat content exceeding 1.5% but not exceeding 6%
0402.21.12	----Of a fat content exceeding 6% but not exceeding 12%
0402.21.13	----Of a fat content of 12%
0402.21.14	----Of a fat content exceeding 12% but not exceeding 18%
0402.21.15	----Of a fat content of 18%
0402.21.16	----Of a fat content exceeding 18% but not exceeding 24%
0402.21.17	----Of a fat content of 24% but not exceeding 26%
0402.21.18	----Of a fat content of 26% and more
0402.21.20	---Cream
0402.29.11	----Of a fat content exceeding 1.5% but not exceeding 6%
0402.29.12	----Of a fat content exceeding 6% but not exceeding 12%
0402.29.13	----Of a fat content of 12%
0402.29.14	----Of a fat content of 12% but not exceeding 18%
0402.29.15	----Of a fat content of 18%
0402.29.16	----Of a fat content exceeding 18% but not exceeding 24%
0402.29.17	----Of a fat content of 24% but not exceeding 26%
0402.29.18	----Of a fat content of 26% and more
0402.29.20	---Cream
0402.91.10	---Milk, whether in liquid or semi-solid form
0402.91.20	---Cream
1001.90.00	-Other
1101.00.00	Wheat or meslin flour
1701.11.00	--Cane sugar
1701.12.00	--Beet sugar
1701.91.00	--Containing added flavouring or colouring matter
1701.99.10	---Cane sugar, refined
1701.99.20	---Beet sugar, refined
1701.99.90	---Other
1702.30.00	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose
1702.40.00	-Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar :
1702.50.00	-Chemically pure fructose
1702.60.10	--Of pear
1702.60.20	--Of apple
1702.60.90	--Other
1702.90.10	--Colouring caramel
1702.90.20	--Substitutes of the honey, even mixed with natural honey
1702.90.90	--Other
1806.10.00	-Cocoa powder, containing added sugar or other sweetening matter:
2106.90.10	--Powders for the preparation of puddings, creams, jellies and the like
2106.90.90	--Other

TABLE B

HS CODE	DESCRIPTION
0701.90.00	-Other
0710.10.00	-Potatoes
0710.40.00	-Sweet corn
0713.10.00	-Peas (<i>Pisum sativum</i>)
0713.31.90	---Other
0713.32.90	---Other
0713.33.90	---Other
0713.39.90	---Other
0713.90.00	-Other
1001.10.00	-Durum wheat
1002.00.00	Rye
1004.00.00	Oats
1006.10.00	-Rice in the husk (paddy or rough)
1006.20.00	-Husked (brown) rice
1006.30.10	--Containing 5% or less by weight of broken grains
1006.30.20	--Containing more than 5% but not more than 15%, by weight, of broken grains
1006.30.90	--Other
1006.40.00	-Broken rice
1102.10.00	-Rye flour
1102.90.00	-Other
1103.19.00	--Of other cereals
1104.12.00	--Of oats
1104.19.00	--Of other cereals
1104.22.10	---Hulled
1104.22.90	---Other
1104.29.00	--Of other cereals
1104.30.00	-Germ of cereals, whole, rolled, flaked or ground
1201.00.90	-Other
1211.90.20	--Oregano
1211.90.30	--Ergot of rye (<i>Claviceps purpurea</i>)
1516.10.11	---Fish oils
1518.00.10	-Fish oil, unfit for human consumption
1518.00.90	-Other
1703.10.00	-Cane molasses
1703.90.00	-Other
2302.40.00	-Of other cereals
2302.50.00	-Of leguminous plants

Appendix II to Annex IV

Imports into Turkey of the products originating in Chile listed in the following Table shall be subject to the concessions set out therein.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
0302.12	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	1.600 t	50% MFN red.
0302.68	Toothfish (<i>Dissostichus</i> spp.)		
0302.69 (excl. 0302.69.94; 0302.69.95)	Other		
0303.11	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	3.600 t	50% MFN red.
0303.19	Other		
0303.22	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		
0303.62	Toothfish (<i>Dissostichus</i> spp.)		
0303.71	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)		
0303.74	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		
0303.78	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)		
0303.79	Other		
0304.12	Toothfish (<i>Dissostichus</i> spp.)	1.350 t	50% MFN red.
0304.19 (excl. 0304.19.13; 0304.19.15)	Other		
0304.29 (excl. 0304.29.13; 0304.29.15)	Other		
0304.92	Toothfish (<i>Dissostichus</i> spp.)		
0304.99	Other		

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
0305.41	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	650 t	50% MFN red.
0305.49 (excl. 305.49.45)	Other		
0306.13	Shrimps and prawns	100 t	50% MFN red.
0306.14	Craps	100 t	50% MFN red.
0306.21	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	100 t	50% MFN red.
0307.10	Oysters	2.200 t	100 % MFN red.
0307.21	Live, fresh or chilled		
0307.29	Other		
0307.39	Other		
0307.41	Live, fresh or chilled		
0307.49	Other		
0307.51	Live, fresh or chilled		
0307.59	Other		
0307.91	Live, fresh or chilled		
0307.99	Other		
0403.10.51	Not exceeding 1,5 %	Unlimited	0% ⁽¹⁾
0403.10.53	Exceeding 1,5 % but not exceeding 27 %	Unlimited	0% ⁽¹⁾
0403.10.59	Exceeding 27 %	Unlimited	0% ⁽¹⁾
0403.10.91	Not exceeding 3 %	Unlimited	0% ⁽¹⁾
0403.10.93	Exceeding 3 % but not exceeding 6 %	Unlimited	0% ⁽¹⁾
0403.10.99	Exceeding 6 %	Unlimited	0% ⁽¹⁾
0403.90.71	Not exceeding 1,5 %	Unlimited	0% ⁽¹⁾
0403.90.73	Exceeding 1,5 % but not exceeding 27 %	Unlimited	0% ⁽¹⁾
0403.90.79	Exceeding 27 %	Unlimited	0% ⁽¹⁾
0403.90.91	Not exceeding 3 %	Unlimited	0% ⁽¹⁾
0403.90.93	Exceeding 3 % but not exceeding 6 %	Unlimited	0% ⁽¹⁾
0403.90.99	Exceeding 6 %	Unlimited	0% ⁽¹⁾
0405.20.10	Of a fat content, by weight, of 39 % or more but less than 60 %	Unlimited	0% ⁽¹⁾

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
0405.20.30	Of a fat content, by weight, of 60 % or more but not exceeding 75 %	Unlimited	0% ⁽¹⁾
0406.90 (excl. 0406.90.29, 0406.90.32, 0406.90.50, 0406.90.86, 0406.90.87, 0406.90.88)	Other cheese	800 t	50% MFN red.
0501.00.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	Unlimited	100 % MFN red.
0502.10.00.10	Pigs' hair	Unlimited	100 % MFN red.
0502.10.00.90	Other	Unlimited	100 % MFN red.
0502.90.00.00	Other	Unlimited	100 % MFN red.
0505.10.10.00	Raw	Unlimited	100 % MFN red.
0505.10.90.00	Other	Unlimited	100 % MFN red.
0505.90.00.00	Other	Unlimited	100 % MFN red.
0506.10.00.00	Ossein and bones treated with acid	Unlimited	100 % MFN red.
0506.90.00.00	Other	Unlimited	100 % MFN red.
0507.10.00.00	Ivory; ivory powder and waste	Unlimited	100 % MFN red.
0507.90	Other	Unlimited	100 % MFN red.
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof	Unlimited	100 % MFN red.
0510.00.00.10	Cantharides	Unlimited	100 % MFN red.
0510.00.00.90	Other	Unlimited	100 % MFN red.
0511.91.10.00	Fish waste	Unlimited	100 % MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
0511.99.31.00	Raw	Unlimited	100 % MFN red.
0511.99.39.00	Other	Unlimited	100 % MFN red.
0511.99.85.20	Horsehair and horsehair waste (whether or not put up as a layer with or without supporting material)	Unlimited	100 % MFN red.
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212	100 t	100 % MFN red.
06.02 (excl. 0602.90.91, 0602.90.99)	Other live plants (including their roots), cuttings and slips; mushroom spawn	200 t	100 % MFN red.
0701.10.00.00	Seed	Unlimited	100 % MFN red.
0703.10	Onions and shallots	200 t	100 % MFN red.
0703.20	Garlic	100 t	50% MFN red.
0705.29	Other	50 t	100 % MFN red.
0709.20	Asparagus	50 t	100 % MFN red.
0709.90	Other	300 t	100 % MFN red.
0710.21	Peas (<i>Pisum sativum</i>)	500 t	100 % MFN red.
0710.29	Other		
0710.40	Sweetcorn	Unlimited	EU Treatment
0711.51	Mushrooms of the genus <i>Agaricus</i>	50 t	50% MFN red.
0711.59	Other	150 t	50% MFN red.
0711.90.30	Sweetcorn	Unlimited	0% ⁽¹⁾
0712.20	Onions	50 t	100 % MFN red.
0712.31	Mushrooms of the genus <i>Agaricus</i>	50 t	100 % MFN red.
0712.39	Other	50 t	100 % MFN red.
0712.90	Other vegetables; mixtures of vegetables	300 t	100 % MFN

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
			red.
0713.10 (excl. 0713.10.10)	Peas (<i>Pisum sativum</i>)	100 t	100 % MFN red.
0713.10.10	For sowing	Unlimited	100 % MFN red.
0713.20.00.00.11	For sowing	Unlimited	100 % MFN red.
0713.31.00.00.11	For sowing	Unlimited	100 % MFN red.
0713.32.00.00.11	For sowing	Unlimited	100 % MFN red.
0713.33 (excl. 0713.33.10)	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	100 t	100 % MFN red.
0713.33.10	For sowing	Unlimited	100 % MFN red.
0713.39.00.00.11	For sowing	Unlimited	100 % MFN red.
0713.40.00.00.11	For sowing	Unlimited	100 % MFN red.
0713.50.00.00.11	For sowing	Unlimited	100 % MFN red.
0713.90.00.00.11	Black-eyed pea for sowing	Unlimited	100 % MFN red.
0713.90.00.00.12	Kidney bean for sowing	Unlimited	100 % MFN red.
0713.90.00.00.13	Other, for sowing	Unlimited	100 % MFN red.
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	Unlimited	50% MFN red.
0802.11	In shell	1.400 t	50% MFN red.
0802.12	Shelled		
0802.31	In shell		
0802.32	Shelled		
0802.40	Chestnuts (<i>Castanea</i> spp.)	50 t	50% MFN red.
0804.30	Pineapples	Unlimited	50% MFN red.
0804.40	Avocados	Unlimited	50% MFN red.
0804.50	Guavas, mangoes and mangosteens	Unlimited	50% MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
0805 (excl. 080550, 080590)	Citrus fruit, fresh or dried	1.500 t	100 % MFN red. (1 May-31 August)
0806.10	Fresh	500 t	50% MFN red. (1 December-30 April)
0807.19	Other	50 t	50% MFN red.
0808.10 (excl. 0808.10.80.00.11, 0808.10.80.00.13, 0808.10.80.00.14)	Apples	3.000 t	50% MFN red.
0808.20	Pears and quinces	200 t	50% MFN red.
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	500 t	100 % MFN red. (1 November-30 April)
0810.10	Strawberries	100 t	50% MFN red.
0810.20	Raspberries, blackberries, mulberries and loganberries	Unlimited	50% MFN red.
0810.40	Cranberries, bilberries and other fruits of the genus vaccinium	Unlimited	50% MFN red.
0810.50	Kiwifruit	600 t	50% MFN red.
0810.90	Other	500 t	50% MFN red.
0811.10	Strawberries	1.500 t	50% MFN red.
0811.20	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries		
0811.90	Other		
0812.10	Cherries	100 t	50% MFN red.
0813.20	Prunes	200 t	50% MFN red.
0813.30	Apples	200 t	50% MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
0813.40	Other fruit	200 t	100 % MFN red.
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and kins; coffee substitutes containing coffee in any proportion	Unlimited	100 % MFN red.
09.03	Maté	Unlimited	100 % MFN red.
09.05	Vanilla	Unlimited	50% MFN red.
09.06	Cinnamon and cinnamon-tree flowers	Unlimited	50% MFN red.
09.07	Cloves (whole fruit, cloves and stems)	Unlimited	50% MFN red.
09.08	Nutmeg, mace and cardamoms	Unlimited	50% MFN red.
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	Unlimited	50% MFN red.
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	Unlimited	50% MFN red.
1001.10.00.00.11	For sowing	Unlimited	100 % MFN red.
1001.90.10	Spelt for sowing	Unlimited	100 % MFN red.
1001.90.91	Common wheat and meslin seed	Unlimited	100 % MFN red.
1003.00.10	Seed	Unlimited	100 % MFN red.
1004.00.00.00.11	For sowing	Unlimited	100 % MFN red.
1005.10	Seed	Unlimited	100 % MFN red.
1005.90	Other	1.000 t	50% MFN red.
1007.00.10	Hybrids for sowing	Unlimited	100 % MFN red.
1102.90	Other	400 t	50% MFN red.
1103.13	Of maize (corn)	400 t	50% MFN red.
1104.12	Of oats	50 t	50% MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
1104.22	Of oats	50 t	50% MFN red.
1105.20	Flakes, granules and pellets	50 t	50% MFN red.
11.07	Malt, whether or not roasted	250 t	50% MFN red.
1108.20	Inulin	200 t	50% MFN red.
1201.00.10	For sowing	Unlimited	100 % MFN red.
1201.00.90	Other	500 t	100 % MFN red.
1202.10.10	For sowing	Unlimited	100 % MFN red.
1204.00.10	For sowing	Unlimited	100 % MFN red.
1205.10.10	For sowing	Unlimited	100 % MFN red.
1206.00	Sunflower seeds, whether or not broken	500 t	100 % MFN red.
1207.20.10	For sowing	Unlimited	100 % MFN red.
1207.40.10	For sowing	Unlimited	100 % MFN red.
1207.50.10	For sowing	Unlimited	100 % MFN red.
1207.99.15	For sowing	Unlimited	100 % MFN red.
12.09	Seeds, fruit and spores, of a kind used for sowing	Unlimited	100 % MFN red.
1211.90 (excl. 1211.90.85.00.13)	Other	Unlimited	50% MFN red.
1212.20	Seaweeds and other algae	Unlimited	100 % MFN red.
1214.10	Lucerne (alfalfa) meal and pellets	100 t	50% MFN red.
1214.90	Other	400 t	100 % MFN red.
1301.20	Gum Arabic	Unlimited	100 % MFN red.
1301.90	Other	Unlimited	100 % MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
1302.12	Of liquorice	Unlimited	100 % MFN red.
1302.13.00.00.00	Of hops	Unlimited	100 % MFN red.
1302.19	Other	Unlimited	100 % MFN red.
1302.20.10.90.12	Pectates	Unlimited	100 % MFN red.
1302.20.90.90.12	Pectates	Unlimited	100 % MFN red.
1302.31	Agar-agar	Unlimited	100 % MFN red.
1302.32.10	Of locust beans or locust bean seeds	Unlimited	100 % MFN red.
1302.32.90	Of guar seeds	Unlimited	100 % MFN red.
1302.39	Other	Unlimited	100 % MFN red.
1401.10	Bamboos	Unlimited	100 % MFN red.
1401.20	Rattans	Unlimited	100 % MFN red.
1401.90	Other	Unlimited	100 % MFN red.
1404.20	Cotton linters	Unlimited	100 % MFN red.
1404.90	Other	Unlimited	100 % MFN red.
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	Unlimited	100 % MFN red.
1505.00	Wool grease and fatty substances derived therefrom (including lanolin)	Unlimited	100 % MFN red.
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Unlimited	100 % MFN red.
1509.10	Virgin olive oil	150 t	100 % MFN red.
1514.19	Other	100 t	50% MFN red.
1515.90 (excl. 1515.90.11)	Other	200 t	100 % MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
1515.90.11	Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions	Unlimited	100 % MFN red.
1516.10.10.00.11	Wholly obtained from fish or marine mammals	Unlimited	100 % MFN red.
1516.10.90.10.00	Hydrogenated whale oil used in industry	Unlimited	100 % MFN red.
1516.10.90.90.11	Wholly obtained from fish or marine mammals	Unlimited	100 % MFN red.
1516.20.10	Hydrogenated castor oil, so called 'opal-wax'	Unlimited	100 % MFN red.
1517.10.10	Containing, by weight, more than 10 % but not more than 15 % of milkfats	Unlimited	EU Treatment
1517.90.10	Containing, by weight, more than 10 % but not more than 15 % of milkfats	Unlimited	EU Treatment
1517.90.93	Edible mixtures or preparations of a kind used as mould-release preparations	Unlimited	100 % MFN red.
1518.00.10	Linoxyn	Unlimited	100 % MFN red.
1518.00.91	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	Unlimited	100 % MFN red.
1518.00.95	Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	Unlimited	100 % MFN red.
1518.00.99	Other	Unlimited	100 % MFN red.
1520.00	Glycerol, crude; glycerol waters and glycerol lyes	Unlimited	100 % MFN red.
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	Unlimited	100 % MFN red.
1522.00.10	Degras	Unlimited	100 % MFN red.
1604.11	Salmon	400 t	50% MFN red.
1604.15	Mackerel	300 t	50% MFN red.
1604.16	Anchovies	200 t	50% MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
1604.19	Other	100 t	50% MFN red.
1605.10	Crab	200 t	100 % MFN red.
1605.20	Shrimps and prawns	200 t	100 % MFN red.
1605.90	Other	600 t	100 % MFN red.
1704.90 (excl. 1704.90.10)	Other	Unlimited	EU Treatment
1704.90.10	Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	Unlimited	100 % MFN red.
1801.00	Cocoa beans, whole or broken, raw or roasted	Unlimited	100 % MFN red.
1803.10	Not defatted	Unlimited	100 % MFN red.
1803.20	Wholly or partly defatted	Unlimited	100 % MFN red.
18.04	Cocoa butter, fat and oil	Unlimited	100 % MFN red.
18.05	Cocoa powder, not containing added sugar or other sweetening matter	Unlimited	100 % MFN red.
1806.10.15	Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	Unlimited	100 % MFN red.
1806.31	Filled	Unlimited	EU Treatment
1806.32	Not filled	Unlimited	EU Treatment
1806.90	Other	Unlimited	EU Treatment
1901.10	Preparations for infant use, put up for retail sale	Unlimited	EU Treatment
1901.90	Other	Unlimited	EU Treatment
1902.19	Other	Unlimited	EU Treatment
19.03	Tapioca and substitutes therefore prepared from starch , in the form of flakes, grains, pearls, siftings or in similar forms	Unlimited	0% ⁽¹⁾

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products	Unlimited	EU Treatment
1904.90	Other	Unlimited	EU Treatment
1905.31	Sweet biscuits	Unlimited	EU Treatment
1905.32	Waffles and wafers	Unlimited	EU Treatment
1905.90	Other	Unlimited	EU Treatment
2001.90.30	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	Unlimited	EU Treatment
2001.90.40	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	Unlimited	EU Treatment
2001.90.60	Palm hearts	Unlimited	100 % MFN red.
2003.10	Mushrooms of the genus <i>Agaricus</i>	200 t	50% MFN red.
2004.10.91	In the form of flour, meal or flakes	Unlimited	0% ⁽¹⁾
2004.90.10	Sweet corn (<i>Zea mays</i> var. <i>Saccharata</i>)	Unlimited	0% ⁽¹⁾
2005.20.10	In the form of flour, meal or flakes	Unlimited	0% ⁽¹⁾
2005.80	Sweet corn (<i>Zea mays</i> var. <i>Saccharata</i>)	Unlimited	0% ⁽¹⁾
2005.99	Other	150 t	50% MFN red.
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	100 t	50% MFN red.
2007.10	Homogenised preparations	100 t	50% MFN red.
2007.99	Other	300 t	50% MFN red.
2008.11.10	Peanut butter	Unlimited	100 % MFN red.
2008.60	Cherries	100 t	50% MFN red.
2008.70	Peaches, including nectarines	250 t	50% MFN red.
2008.91	Palm hearts	Unlimited	100 % MFN red.
2008.92	Mixtures	250 t	50% MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
2008.99	Other	250 t	50% MFN red.
2009.61	Of a Brix value not exceeding 30	250 t	50% MFN red.
2009.69	Other	250 t	50% MFN red.
2009.79	Other	250 t	50% MFN red.
2009.80	Juice of any other single fruit or vegetable	250 t	50% MFN red.
2101.11	Extracts, essences and concentrates	Unlimited	100 % MFN red.
2101.12.92	Preparations with a basis of these extracts, essences or concentrates of coffee	Unlimited	100 % MFN red.
2101.12.98	Other	Unlimited	0% ⁽¹⁾
2101.20	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	200 t	100 % MFN red.
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	200 t	100 % MFN red.
2102.10.10	Culture yeast	Unlimited	100 % MFN red.
2102.10.31	Dried	Unlimited	EU Treatment
2102.10.39	Other	Unlimited	EU Treatment
2102.10.90	Other	Unlimited	100 % MFN red.
2102.20.11	In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	Unlimited	100 % MFN red.
2102.20.19	Other	Unlimited	100 % MFN red.
2102.20.90	Other	Unlimited	100 % MFN red.
2102.30.00	Prepared baking powders	Unlimited	100 % MFN red.
2103.10.00	Soya sauce	Unlimited	100 % MFN red.
2103.20.00	Tomato ketchup and other tomato sauces	Unlimited	100 % MFN

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
			red.
2103.30.10	Mustard flour and meal	Unlimited	100 % MFN red.
2103.30.90	Prepared mustard	Unlimited	100 % MFN red.
2103.90.10	Mango chutney, liquid	Unlimited	100 % MFN red.
2103.90.30	Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litre or less	Unlimited	100 % MFN red.
2103.90.90	Other	Unlimited	100 % MFN red.
2104.10.00	Soups and broths and preparations therefor	Unlimited	100 % MFN red.
2104.20.00	Homogenised composite food preparations	Unlimited	100 % MFN red.
2105.00	Ice cream and other edible ice, whether or not containing cocoa	Unlimited	EU Treatment
2106.10.20	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	Unlimited	100 % MFN red.
2106.10.80	Other	Unlimited	0% ⁽¹⁾
2106.90.20	Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	Unlimited	100 % MFN red.
2106.90.92	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	Unlimited	100 % MFN red.
2106.90.98	Other	Unlimited	EU Treatment
2201.10.11	Not carbonated	Unlimited	100 % MFN red.
2201.10.19	Other	Unlimited	100 % MFN red.
2201.10.90	Other	Unlimited	100 % MFN red.
2201.90.00	Other	Unlimited	100 % MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Unlimited	100 % MFN red.
2202.90.10	Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404	Unlimited	100 % MFN red.
2202.90.91	Less than 0,2 %	Unlimited	EU Treatment
2202.90.95	0,2 % or more but less than 2 %	Unlimited	EU Treatment
2202.90.99	2 % or more	Unlimited	EU Treatment
2203.00.01	In bottles	Unlimited	100 % MFN red.
2203.00.09	Other	Unlimited	100 % MFN red.
2203.00.10	In containers holding more than 10 litres	Unlimited	100 % MFN red.
2204.21	In containers holding 2 litres or less	Unlimited	50% (Applied duty)
2204.29	Other		
2205.10.10	Of an actual alcoholic strength by volume of 18 % vol or less	Unlimited	100 % MFN red.
2205.10.90	Of an actual alcoholic strength by volume exceeding 18 % vol	Unlimited	100 % MFN red.
2205.90.10	Of an actual alcoholic strength by volume of 18 % vol or less	Unlimited	100 % MFN red.
2205.90.90	Of an actual alcoholic strength by volume exceeding 18 % vol	Unlimited	100 % MFN red.
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	Unlimited	100 % MFN red.
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	Unlimited	100 % MFN red.
2208.20.12	Cognac	Unlimited	100 % MFN red.
2208.20.14	Armagnac	Unlimited	100 % MFN red.
2208.20.26	Grappa	Unlimited	100 % MFN red.
2208.20.27	Brandy de jerez	Unlimited	100 % MFN red.
2208.20.29	Other	Unlimited	100 % MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
2208.20.40	Raw distillate	Unlimited	100 % MFN red.
2208.20.62	Cognac	Unlimited	100 % MFN red.
2208.20.64	Armagnac	Unlimited	100 % MFN red.
2208.20.86	Grappa	Unlimited	100 % MFN red.
2208.20.87	Brandy de jerez	Unlimited	100 % MFN red.
2208.20.89	Other	Unlimited	100 % MFN red.
2208.30.11	2 litres or less	Unlimited	100 % MFN red.
2208.30.19	More than 2 litres	Unlimited	100 % MFN red.
2208.30.32	2 litres or less	Unlimited	100 % MFN red.
2208.30.38	More than 2 litres	Unlimited	100 % MFN red.
2208.30.52	2 litres or less	Unlimited	100 % MFN red.
2208.30.58	More than 2 litres	Unlimited	100 % MFN red.
2208.30.72	2 litres or less	Unlimited	100 % MFN red.
2208.30.78	More than 2 litres	Unlimited	100 % MFN red.
2208.30.82	2 litres or less	Unlimited	100 % MFN red.
2208.30.88	More than 2 litres	Unlimited	100 % MFN red.
2208.40.11	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	Unlimited	100 % MFN red.
2208.40.31	Of a value exceeding € 7,9 per litre of pure alcohol	Unlimited	100 % MFN red.
2208.40.39	Other	Unlimited	100 % MFN red.
2208.40.51	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure	Unlimited	100 % MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
	alcohol (with a 10 % tolerance)		
2208.40.91	Of a value exceeding € 2 per litre of pure alcohol	Unlimited	100 % MFN red.
2208.40.99	Other	Unlimited	100 % MFN red.
2208.50.11	2 litres or less	Unlimited	100 % MFN red.
2208.50.19	More than 2 litres	Unlimited	100 % MFN red.
2208.50.91	2 litres or less	Unlimited	100 % MFN red.
2208.50.99	More than 2 litres	Unlimited	100 % MFN red.
2208.60.11	2 litres or less	Unlimited	100 % MFN red.
2208.60.19	More than 2 litres	Unlimited	100 % MFN red.
2208.60.91	2 litres or less	Unlimited	100 % MFN red.
2208.60.99	More than 2 litres	Unlimited	100 % MFN red.
2208.70.10	In containers holding 2 litres or less	Unlimited	100 % MFN red.
2208.70.90	In containers holding more than 2 litres	Unlimited	100 % MFN red.
2208.90.11	2 litres or less	Unlimited	100 % MFN red.
2208.90.19	More than 2 litres	Unlimited	100 % MFN red.
2208.90.33	2 litres or less	Unlimited	100 % MFN red.
2208.90.38	More than 2 litres	Unlimited	100 % MFN red.
2208.90.41	Ouzo	Unlimited	100 % MFN red.
2208.90.45	Calvados	Unlimited	100 % MFN red.
2208.90.48	Other	Unlimited	100 % MFN red.
2208.90.52	Korn	Unlimited	100 % MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
2208.90.54	Tequila	Unlimited	100 % MFN red.
2208.90.56	Other	Unlimited	100 % MFN red.
2208.90.69	Other spirituous beverages	Unlimited	100 % MFN red.
2208.90.71	Distilled from fruit	Unlimited	100 % MFN red.
2208.90.75	Tequila	Unlimited	100 % MFN red.
2208.90.77	Other	Unlimited	100 % MFN red.
2208.90.78	Other spirituous beverages	Unlimited	100 % MFN red.
2208.90.91.90.00	Other	Unlimited	100 % MFN red.
2208.90.99.90.00	Other	Unlimited	100 % MFN red.
2303.20	Beet-pulp, bagasse and other waste of sugar manufacture	1.000 t	100 % MFN red.
2309.10	Dog or cat food, put up for retail sale	350 t	100 % MFN red.
2309.90	Other	1.500 t	100 % MFN red.
2402.10	Cigars, cheroots and cigarillos, containing tobacco	Unlimited	100 % MFN red.
2402.20.10	Containing cloves	Unlimited	100 % MFN red.
2402.20.90	Other	Unlimited	100 % MFN red.
2402.90	Other	Unlimited	100 % MFN red.
2403.10.10	In immediate packings of a net content not exceeding 500 g	Unlimited	100 % MFN red.
2403.10.90	Other	Unlimited	100 % MFN red.
2403.91.00	'Homogenised' or 'reconstituted' tobacco	Unlimited	100 % MFN red.
2403.99.10	Chewing tobacco and snuff	Unlimited	100 % MFN red.
2403.99.90	Other	Unlimited	100 % MFN red.

HS CODE	DESCRIPTION	Tariff Quota Volume	Preferential Customs Duty (%)
2905.43.00.00.00	Mannitol	Unlimited	0% ⁽¹⁾
2905.44.11.00.00	Containing 2% or less by weight of d - mannitol, calculated on the d-glucitol content	Unlimited	0% ⁽¹⁾
2905.44.19.00.00	Other	Unlimited	0% ⁽¹⁾
2905.44.91.00.00	Containing 2% or less by weight of d - mannitol, calculated on the d-glucitol content	Unlimited	0% ⁽¹⁾
2905.44.99.00.00	Other	Unlimited	0% ⁽¹⁾
3302.10.29.00.00	Other	Unlimited	0% ⁽¹⁾
3505.10.10.00.00	Dextrins	Unlimited	0% ⁽¹⁾
3505.10.90.00.11	Roasted or soluble starches	Unlimited	0% ⁽¹⁾
3505.10.90.00.19	Other	Unlimited	0% ⁽¹⁾
3505.20.10.10.00	Léicome	Unlimited	0% ⁽¹⁾
3505.20.10.90.00	Other	Unlimited	0% ⁽¹⁾
3505.20.30.10.00	Léicome	Unlimited	0% ⁽¹⁾
3505.20.30.90.00	Other	Unlimited	0% ⁽¹⁾
3505.20.50.10.00	Léicome	Unlimited	0% ⁽¹⁾
3505.20.50.90.00	Other	Unlimited	0% ⁽¹⁾
3505.20.90.10.00	Léicome	Unlimited	0% ⁽¹⁾
3505.20.90.90.00	Other	Unlimited	0% ⁽¹⁾
3809.10.10.00.00	Containing by weight of such substances less than 55%	Unlimited	0% ⁽¹⁾
3809.10.30.00.00	Containing by weight of such substances 55% or more but less than 70%	Unlimited	0% ⁽¹⁾
3809.10.50.00.00	Containing by weight of such substances 70% or more but less than 83%	Unlimited	0% ⁽¹⁾
3809.10.90.00.00	Containing by weight of such substances 83% or more	Unlimited	0% ⁽¹⁾
3824.60.11.00.00	Containing 2% or less by weight of d - mannitol, calculated on the d-glucitol content	Unlimited	0% ⁽¹⁾
3824.60.19.00.00	Other	Unlimited	0% ⁽¹⁾
3824.60.91.00.00	Containing 2% or less by weight of d - mannitol, calculated on the d-glucitol content	Unlimited	0% ⁽¹⁾
3824.60.99.00.00	Other	Unlimited	0% ⁽¹⁾

Notes:

⁽¹⁾ The agricultural component applicable on imports from the third countries will be applied. The custom duties for industrial components will be applied as 0%.

ANNEX V

DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS AND METHODS OF ADMINISTRATIVE COOPERATION

(Referred to in Article 10)

TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Annex:

- a) "manufacture" means any kind of working or processing including assembly or specific operations;
- b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- d) "goods" means both materials and products;
- e) "customs value" means the value as determined in accordance with the Agreement on Implementation of Article VII of the GATT 1994 as may be amended (hereinafter referred to as "Customs Valuation Agreement");
- f) "ex-works price" means the price paid for the product ex works to the manufacturer in Turkey or in Chile in whose undertaking the last working or processing is carried out, provided the price includes at least the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in Turkey or in Chile;

- h) "value of originating materials" means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- i) "chapters" and "headings" mean the chapters (two-digit codes) and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized System;
- j) "classified" refers to the classification of a product or material under a particular heading;
- k) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- l) "preferential tariff treatment" refers to the customs duty applicable to an originating good as laid down in this Agreement;
- m) "competent authority" refers to customs authority in Turkey and General Directorate of International Economic Affairs (DIRECON) of the Ministry of Foreign Affairs in Chile. The Parties may designate entities or bodies for the issuance of certificates of origin; and
- n) "customs authority" refers to the Prime Ministry Undersecretariat of Customs in Turkey and the National Customs Service in Chile.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General Requirements

1. For the purpose of the implementation of this Agreement, the following products shall be considered as originating in Turkey:
 - a) products wholly obtained in Turkey within the meaning of Article 4;
 - b) products obtained in Turkey incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Turkey within the meaning of Article 5;
2. For the purpose of the implementation of this Agreement, the following products shall be considered as originating in Chile:
 - a) products wholly obtained in Chile within the meaning of Article 4;
 - b) products obtained in Chile incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Chile within the meaning of Article 5.

ARTICLE 3

Bilateral Cumulation of Origin

1. Materials originating in Turkey shall be considered as materials originating in Chile when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond the operations referred to in Article 6.
2. Materials originating in Chile shall be considered as materials originating in Turkey when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond the operations referred to in Article 6.

ARTICLE 4
Wholly Obtained Products

1. The following shall be considered as wholly obtained in Turkey or in Chile:
 - a) mineral products extracted from their soil or from their seabed;
 - b) vegetable products harvested there;
 - c) live animals born and raised there;
 - d) products from live animals raised there;
 - e) products obtained by hunting or fishing conducted there;
 - f) products of sea fishing and other products taken from the sea outside the territorial waters of Turkey or of Chile by their vessels;
 - g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
 - h) used articles collected there fit only for the recovery of raw materials or for use as waste;
 - i) waste and scrap resulting from manufacturing operations conducted there;
 - j) products extracted from marine soil or subsoil outside their territorial seas provided that they have sole rights to work that soil or subsoil;
 - k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

2. The terms "their vessels" and "their factory ships" in subparagraphs (f) and (g) of paragraph 1 shall apply only to vessels and factory ships:
 - a) which are registered or recorded in Turkey or in Chile;
 - b) which sail under the flag of Turkey or of Chile.

3. In addition to the requirements laid down in paragraph 2, products obtained under subparagraphs (f) and (g) of paragraph 1 shall be considered as wholly obtained in Turkey or in Chile when "their vessels" and "their factory ships":

a) are owned:

- i) to an extent of at least 50 per cent by nationals of Turkey or of Chile, or
- ii) by a partnership or limited company with its head office in Turkey or in Chile, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of Turkey or of Chile and, of which at least half the capital belongs to those States or to public bodies or nationals of the said States, or
- iii) by a company other than those referred to in (ii) with its head office in Turkey or in Chile, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of Turkey or of Chile;

and

- b) of which the master and at least 75 per cent of the crew, officers included, are nationals of Turkey or of Chile.

ARTICLE 5

Sufficiently Worked or Processed Products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list of Appendix II to this Annex are fulfilled.

The conditions referred to above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials.

Accordingly, it follows that if a product which has acquired originating status by fulfilling the conditions set out in Appendix II is used in the manufacture of another product, the conditions applicable to the resulting product do not apply to the incorporating product, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in Appendix II, should not be used in the manufacture of a product may nevertheless be used, provided that:

- a) their total value does not exceed 10 per cent of the ex-works price of the product;
- b) any of the percentages given in Appendix II for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

Without prejudice to notes 5 and 6 of Appendix I, this paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

3. Paragraphs 1 and 2 shall apply except as provided in Article 6.

ARTICLE 6 Insufficient Working or Processing

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

- a) preserving operations to ensure that the products remain in good condition during transport and storage such as drying, freezing, ventilation, chilling and like operations;
- b) breaking-up and assembly of packages;
- c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- d) ironing or pressing of textiles;
- e) simple painting and polishing operations;
- f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- g) operations to colour sugar or form sugar lumps;
- h) peeling, stoning and shelling, of fruits, nuts and vegetables;

- i) sharpening, simple grinding or simple cutting;
 - j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
 - k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - m) simple mixing of products, whether or not of different kinds;
 - n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - o) operations whose sole purpose is to ease loading;
 - p) a combination of two or more operations specified in subparagraphs (a) to (o);
 - q) slaughter of animals.
2. All operations carried out either in Turkey or in Chile on a given product shall be considered when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 7

Unit of Qualification

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

Accordingly, it follows that:

- a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;

- b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Annex.
2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin. Any other packaging shall not be included for the purposes of determining origin.

ARTICLE 8

Accessories, Spare Parts and Tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle:

- which are part of the normal equipment and included in the price thereof, or
- which are not separately invoiced,

shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

ARTICLE 9

Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

ARTICLE 10

Neutral Elements

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

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

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 11

Principle of Territoriality

1. The conditions set out in Title II relating to the acquisition of originating status must be fulfilled without interruption in Turkey or in Chile.
2. If originating goods exported from Turkey or Chile to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - a) the goods returned are the same as those exported; and
 - b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

ARTICLE 12

Direct Transport

1. The preferential treatment provided for under this Agreement applies only to products, satisfying the requirements of this Annex, which are transported directly between Turkey and Chile. However, products may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading, or any operation designed to preserve them in good condition.
2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing Party by the production of:
 - a) a single transport document covering the passage from the exporting Party through the country of transit; or
 - b) a certificate issued by the customs authorities of the country of transit:
 - i) giving an exact description of the products;

- ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - iii) certifying the conditions under which the products remained in the transit country ; or
- c) failing these, any substantiating documents.

ARTICLE 13

Exhibitions

1. Originating products, sent for exhibition in a country other than Turkey or Chile and sold after the exhibition for importation in Turkey or in Chile shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the Customs Authorities of the importing Party that:
 - a) an exporter has consigned these products from Turkey or from Chile to the country in which the exhibition is held and has exhibited them there;
 - b) the products have been sold or otherwise disposed of by that exporter to a person in Turkey or in Chile;
 - c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;
 - d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition; and
 - e) the products have remained during the exhibition under customs control.
2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products.

TITLE IV

DRAWBACK OR EXEMPTION

ARTICLE 14

Prohibition of Drawback of, or Exemption from, Customs Duties

1. Non-originating materials used in the manufacture of products originating in Turkey or in Chile for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in Turkey or in Chile to drawback of, or exemption from, customs duties of whatever kind.
2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties applicable in Turkey or in Chile to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the Customs Authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs applicable to such materials have actually been paid.
4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of paragraph 2 of Article 7, accessories, spare parts and tools within the meaning of Article 8 and products in a set within the meaning of Article 9 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which this Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of this Agreement.

TITLE V

PROOF OF ORIGIN

ARTICLE 15

General Requirements

1. Products originating in Turkey or in Chile shall, on importation into another Party benefit from the preferential treatment under this Agreement upon submission of the following proofs of origin:
 - a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
 - b) in the cases specified in paragraph 1 of Article 20, a declaration, subsequently referred to as the "invoice declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Appendix IV.
2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 25, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

ARTICLE 16

Procedure for the Issue of a Movement Certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the competent authorities of the exporting Parties on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. The procedure for the completion of both the movement certificate EUR.1 and the application form is set out in Appendix III.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the competent authority of the exporting Party where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

4. A movement certificate EUR.1 shall be issued if the products concerned can be considered as products originating in Turkey or in Chile and fulfil the other requirements of this Annex.
5. The issuing authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. When the exporter in Chile repeatedly provided false information or documentation, the competent authority may temporarily suspend the issuance of new certificates of origin.
8. The Parties shall seek the possibility to implement a system of electronic certification and submission of proof of origin and recognition of electronic signature. The Sub-Committee on Customs and Rules of Origin will evaluate a time frame for its implementation.

ARTICLE 17

Movement Certificate EUR.1 Issued Retrospectively

1. Notwithstanding paragraph 7 of Article 16, a movement certificate EUR.1 may also be issued after exportation of the products to which it relates if:
 - a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - b) it is demonstrated to the satisfaction of the competent authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The competent authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

Turkish "SONRADAN VERİLMİŞTİR"
Spanish "EMITIDO A POSTERIORI"
English "ISSUED RETROSPECTIVELY"
5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

ARTICLE 18

Issue of a Duplicate Movement Certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter by stating the reasons for his request may apply to the competent authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with one of the following words:

Turkish "İKİNCİ NÜSHADIR"
Spanish "DUPLICADO"
English "DUPLICATE"
3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

ARTICLE 19

Issue of Movement Certificates EUR.1 on the Basis of a Proof of Origin Issued or Made Out Previously

When originating products are placed under the control of a customs office in Turkey or in Chile, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within Turkey or Chile. The replacement movement certificate(s) EUR.1 shall be issued by the customs office of first entry in Turkey or in Chile under whose control the products are placed.

ARTICLE 20

Conditions for Making Out an Invoice Declaration

1. An invoice declaration as referred to in subparagraph 1 (b) of Article 15 may be made out:
 - a) by an approved exporter within the meaning of Article 21, or
 - b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6,000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in Turkey, or in Chile and fulfil the other requirements of this Annex.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities or competent authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix IV. Specific requirements as for the making out of an invoice declaration are set out in Appendix IV.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 shall not be required to sign such declarations provided that he gives the

competent authorities of the exporting Party a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented to the customs authorities of the importing Party no longer than two years after the importation of the products to which it relates.

ARTICLE 21

Approved Exporter

1. The competent authority of the exporting Party may authorise any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments of originating products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorization must offer to the satisfaction of the competent authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.
2. The competent authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The competent authorities shall grant to the approved exporter an authorization number which shall appear on the invoice declaration.
4. The competent authorities shall monitor the use of the authorization by the approved exporter.
5. The competent authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

ARTICLE 22

Validity of Proof of Origin

1. A proof of origin as referred to in paragraph 1 of Article 15 shall be valid for 10 months from the date of issue in the exporting Party, and must be submitted within the said period to the customs authorities of the importing Party.

2. Proofs of origin which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing Party may accept the proofs of origin where the products have been submitted before the said final date.
4. In accordance with the internal legislation of the importing Party, preferential treatment may also be granted, where applicable by repayment of duties, within a period of two years from the date of acceptance of the import declaration, where a proof of origin is produced indicating that the imported goods were at that date eligible for preferential tariff treatment.

ARTICLE 23

Submission of Proof of Origin

1. Proofs of origin shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party. The said authorities may require a translation of a proof of origin which can be drawn up by the importer. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.
2. The requirements mentioned in paragraph 1 relating to translation and the statement by the importer shall not be systematic and should only be imposed with a view to clarifying the submitted information or to ensuring that the importer endorses the full responsibility for the declared origin.

ARTICLE 24

Importation by Instalments

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

ARTICLE 25

Exemptions from Proof of Origin

1. Products sent from private persons to private persons or forming part of travelers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or other certificates established by the Universal Postal Union, or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travelers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500, in the case of products sent from private persons to private persons or EUR 1.200, in the case of products forming part of travelers' personal luggage.

ARTICLE 26

Supporting Documents

The documents referred to in paragraph 3 of Article 16 and paragraph 3 of Article 20 used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in Turkey, or in Chile and fulfil the other requirements of this Annex may consist *inter alia* of the following:

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

- d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in Turkey or in Chile in accordance with this Annex.

ARTICLE 27

Preservation of Proof of Origin and Supporting Documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for three years the documents referred to in paragraph 3 of Article 16.
2. The exporter making out an invoice declaration shall keep for three years a copy of this invoice declaration as well as the documents referred to in paragraph 3 of Article 20.
3. The competent authorities of the exporting Party issuing a movement certificate EUR.1 shall keep for three years the application form referred to in paragraph 2 of Article 16.
4. The customs authorities in Turkey shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them into importation. The customs authorities of Chile must have at their disposal for three years the movement certificates EUR.1 and the invoice declarations submitted to them into importation.

ARTICLE 28

Discrepancies and Formal Errors

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

ARTICLE 29
Amounts Expressed in Euro

1. For the application of the provisions of subparagraph 1 (b) of Article 20 and paragraph 3 of Article 25 in cases where products are invoiced in a currency other than euro, amounts in the national currencies of Turkey or of Chile equivalent to the amounts expressed in euro shall be fixed in accordance to paragraphs 3 and 7 by the Parties.
2. A consignment shall benefit from the provisions of subparagraph 1 (b) of Article 20 or paragraph 3 of Article 25 by reference to the currency in which the invoice is drawn up, according to the amount fixed by the Party concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. They shall apply them from 1 January the following year.
4. A Party may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A Party may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of Turkey or of Chile. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.
6. The equivalent of the local currency will be informed at the Sub-Committee on Customs and Rules of Origin or every two years, in accordance with paragraph 3.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 30

Mutual Assistance

1. The competent authorities of Turkey and of Chile shall provide each other, with specimen impressions of stamps used for the issue of movement certificates EUR.1 and with the addresses of the authority responsible for verification process.
2. In order to ensure the proper application of this Annex, Turkey and Chile shall assist each other, through their respective administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

ARTICLE 31

Verification of Proofs of Origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing Party shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the competent authorities of the exporting Party. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Turkey or in Chile and fulfil the other requirements of this Annex.
6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

ARTICLE 32

Resolution of Disputes

1. Where disputes arise in relation to the verification procedures of Article 31 which cannot be settled between the customs authorities requesting verification and the competent authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Annex, they shall be submitted to the Sub-Committee on Customs and Rules of Origin.
2. In all cases the settlement of disputes between the importer and the customs authorities of the importing Party shall be under the legislation of the said Party.

ARTICLE 33

Penalties

Penalties may be imposed in accordance with internal legislation for infringement to provisions of this Annex. In particular, penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

ARTICLE 34
Confidentiality

In accordance with the applicable internal legislation, each Party shall treat as confidential the information submitted under the provisions of this Annex by a person or authority of the other Party when such information is designated by that Party as confidential. Accordingly, access to the said information may be refused where disclosure would undermine the protection of the commercial interest of the person that submitted the information.

ARTICLE 35
Free Zones

1. Turkey and Chile shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption from paragraph 1, when products originating in Turkey or in Chile are entered into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Annex.

ARTICLE 36
Amendments to this Annex

The Joint Committee may decide to amend the provisions of this Annex.

ARTICLE 37
Explanatory Notes

The Parties shall agree on the "Explanatory Notes" regarding the interpretation, application and administration of this Annex.

ARTICLE 38
Transitional Provision for Goods in Transit or Storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Annex and which on the date of entry into force of this Agreement are either in transit or are in Turkey or in Chile in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within 10 months of the said date, of a movement certificate EUR.1 issued retrospectively by the competent authorities of the exporting Party together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 12.

ARTICLE 39
Customs Cooperation

The Parties agree to negotiate an Agreement on Cooperation and Mutual Assistance in Customs Matters through their respective customs authorities.

Appendix I to Annex V

INTRODUCTORY NOTES TO THE LIST IN APPENDIX II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of this Annex.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonised 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 or 4.

2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:

3.1. The provisions of Article 5 of this Annex, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in Turkey or in Chile.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40% of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in Turkey from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in Turkey. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing

cannot confer originating status. Thus, 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.

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

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.

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

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

- 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. (See also Note 6.2 below in relation to textiles).

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

Example:

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

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

Note 4:

- 4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.

- 4.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

- 5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10% or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4)
- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

–silk,

–wool,

–coarse animal hair,

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

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

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-

originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10% of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10% of the weight of the fabric.

Example:

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

Example:

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

- 5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20% in respect of this yarn.
- 5.4. 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 a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30% in respect of this strip.

Note 6:

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

Example:

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

6.3. 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 7:

7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process ¹,
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

¹ See introductory note 7.4.

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

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process²;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85% of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

² See introductory note 7.4.

- (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75% of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

7.4 Redistillation by a very thorough fractionation process means distillation (other than topping) by a continuous or batch process employed in industrial installations using distillates of subheading Nos 2710 11 to 2710 99, 2711 11, 2711 12 to 2711 19, 2711 21 and 2711 29 (other than propane of a purity of 99% or more) to obtain:

1. Isolated high-purity hydrocarbons (90% or more in the case of olefins and 95% or more in the case of other hydrocarbons), mixtures of isomers having the same organic composition being regarded as isolated hydrocarbons;

only those process by means of which at least three different products are obtained are admissible, but this restriction does not apply in any instance where the process consists in the separation of isomers. In so far this concerns xylenes, ethylbenzene is included with xylene isomers;

2. Products of subheading Nos 2707 10 to 2707 30, 2707 50 and 2710 11 to 2710 99:

- (a) with no overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 60 °C between the temperatures at which 5 and 90% by the volume (including losses) distil by the ASTM D 86-67 method (reapproved 1972);

- (b) with an overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 30 °C between the temperatures at which 5 and 90% by volume (including losses) distil by the ASTM D 86-67 method (reapproved 1972).

Appendix II to Annex V

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product 	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50% of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Fats from bones or waste - Other	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506 Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503 - Fats from bones or waste - Other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506 Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - Solid fractions - Other	Manufacture from materials of any heading, including other materials of heading 1504 Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - Solid fractions - Other	Manufacture from materials of any heading, including other materials of heading 1506 Manufacture in which all the materials of Chapter 2 used are wholly obtained	

1507 to 1515	<p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p>	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	<p>Manufacture:</p> <ul style="list-style-type: none"> - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained 	
ex Chapter 17 ex 1701	<p>Sugars and sugar confectionery; except for:</p> <p>Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	

1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Malt extract - Other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> - Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained 	
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p>	<p>Manufacture from materials of any heading, except potato starch of heading 1108</p>	

1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	

ex 2008	<ul style="list-style-type: none"> - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	<p>Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
2009	<p>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p> <ul style="list-style-type: none"> - Citrus juices - Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the citrus fruits used must be wholly obtained, - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	

2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume 	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume 	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained 	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	

2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
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 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

² For the special conditions relating to "specific processes", see Introductory Note 7.2.

³ For the special conditions relating to "specific processes", see Introductory Note 7.2.

2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽⁴⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽⁵⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽⁶⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	

⁴ For the special conditions relating to "specific processes", see Introductory Note 7.2.

⁵ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

⁶ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁽⁷⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽⁸⁾ or	

⁷ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

⁸ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽⁹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<p>2934</p> <p>ex 2939</p>	<p>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</p> <p>Concentrates of poppy straw containing not less than 50% by weight of alkaloids</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
<p>ex Chapter 30</p> <p>3002</p>	<p>Pharmaceutical products, except for:</p> <p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> - Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale - Other -- Human blood -- Animal blood prepared for therapeutic or prophylactic uses 	<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>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description 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>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description 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>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description 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>-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</p> <p>-- Haemoglobin, blood globulins and serum globulins</p> <p>-- Other</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description 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>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description 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>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>	
3003 and 3004	<p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <p>- Obtained from amikacin of heading 2941</p> <p>- Other</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the ex-works price of the product, and</p> <p>- in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
ex 3006	Waste pharmaceuticals specified in note 4(k) to this chapter	The origin of the product in its original classification shall be retained	

ex Chapter 31	Fertilisers; 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	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, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ^(1b)	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽¹¹⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
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:	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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽¹²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, 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	

¹¹ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

¹² For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

	- Other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading 1516, 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
		<ul style="list-style-type: none"> - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404 <p>However, these materials may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3505	<p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> - Starch ethers and esters - Other 	<p>Manufacture from materials of any heading, including other materials of heading 3505</p> <p>Manufacture from materials of any heading, except those of heading 1108</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

3701	<p>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:</p> <ul style="list-style-type: none"> - Instant print film for colour photography, in packs - Other 	<p>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3801	<ul style="list-style-type: none"> - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils 	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading 3403 used does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3809	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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50% of the ex-works price of the product	

	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	

3824

Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:

- The following of this heading:

-- Prepared binders for foundry moulds or cores based on natural resinous products

-- Naphthenic acids, their water-insoluble salts and their esters

-- Sorbitol other than that of heading 2905

-- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts

-- Ion exchangers

-- Getters for vacuum tubes

-- Alkaline iron oxide for the purification of gas

-- Ammoniacal gas liquors and spent oxide produced in coal gas purification

-- Sulphonaphthenic acids, their water-insoluble salts and their esters

-- Fusel oil and Dippel's oil

-- Mixtures of salts having different anions

-- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing

- Other

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

Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:</p> <ul style="list-style-type: none"> - Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content - Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹³⁾ <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁴⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
ex 3907	<ul style="list-style-type: none"> - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester 	<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 ⁽¹⁵⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20% of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		

¹³ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

¹⁴ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

¹⁵ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

		<p>- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked</p> <p>- Other:</p> <p>-- Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content</p> <p>-- Other</p>	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 50% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁶⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁷⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
ex 3916 and ex 3917	Profile shapes and tubes		<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 50% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 20% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3920	<p>- Ionomer sheet or film</p> <p>- Sheets of regenerated cellulose, polyamides or polyethylene</p>	<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>Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

¹⁶ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

¹⁷ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽¹⁸⁾	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - Retreaded pneumatic, solid or cushion tyres, of rubber - Other	Retreading of used tyres Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
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	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	

ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4107, 4112 or 4113, provided that their total value does not exceed 50% of the ex-works price of the product
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
ex Chapter 43	Furskins and artificial fur, manufactures thereof, except for:	Manufacture from materials of any heading, except that of the product
ex 4302	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing

ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	
	- Beadings and mouldings	Beading or moulding	
ex 4410 ex 4413	to Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats; tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
ex 4421	- Beadings and mouldings Match splints; wooden pegs or pins for footwear	Beading or moulding Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	

4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4820	Letter pads	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911
4910	Calendars of any kind, printed, including calendar blocks:	

	<ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p>	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	<p>Manufacture from ⁽¹⁹⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5007	<p>Woven fabrics of silk or of silk waste:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from single yarn ⁽²⁰⁾</p> <p>Manufacture from ⁽²¹⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p>	

¹⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽²²⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽²³⁾ Manufacture from ⁽²⁴⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

²² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽²⁵⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5208 to 5212	Woven fabrics of cotton: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽²⁶⁾ Manufacture from ⁽²⁷⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽²⁸⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽²⁹⁾ Manufacture from ⁽³⁰⁾ : <ul style="list-style-type: none"> - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper 	
		or	

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		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	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽³¹⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5407 and 5408	Woven fabrics of man-made filament yarn: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽³²⁾ Manufacture from ⁽³³⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

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

		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	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽³⁴⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5512 to 5516	Woven fabrics of man-made staple fibres: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽³⁵⁾ Manufacture from ⁽³⁶⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ⁽³⁷⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials 	
5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from ⁽³⁸⁾ : <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p>	

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		<ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, 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 	
5604	<ul style="list-style-type: none"> - Other <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> - Rubber thread and cord, textile covered - Other 	<p>Manufacture from ⁽³⁹⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from ⁽⁴⁰⁾:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ⁽⁴¹⁾ : <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ⁽⁴²⁾ : <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
Chapter 57	Carpets and other textile floor coverings: <ul style="list-style-type: none"> - Of needleloom felt 	Manufacture from ⁽⁴³⁾ : <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp However: <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product <p>Jute fabric may be used as a backing</p>	

⁴¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		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
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> - Containing not more than 90% by weight of textile materials - Other 	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>

5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5904	Linoleum, whether or 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 ⁽⁴⁸⁾	
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	- Other	Manufacture from ⁽⁴⁹⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or	

⁴⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p> <ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials - Other 	<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</p> <p>Manufacture from ⁽⁶⁰⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Manufacture from yarn</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</p>	

5908	<p>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:</p> <ul style="list-style-type: none"> - Incandescent gas mantles, impregnated - Other 	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> - Polishing discs or rings other than of felt of heading 5911 - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 	<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p> <p>Manufacture from ⁽⁵¹⁾:</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> -- yarn of polytetrafluoroethylene ⁽⁵²⁾, -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid,
		<ul style="list-style-type: none"> -- monofil of polytetrafluoroethylene ⁽⁵³⁾, -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁵⁴⁾,

51 For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

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

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

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

	- Other	<p>-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</p> <p>-- natural fibres,</p> <p>-- man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>-- chemical materials or textile pulp</p> <p>Manufacture from ⁽⁵⁵⁾:</p> <p>- coir yarn,</p> <p>- natural fibres,</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p>	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from ⁽⁵⁶⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p>	
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>- 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</p>	<p>Manufacture from yarn ⁽⁵⁷⁾⁽⁵⁸⁾</p>	

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

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

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

58 See Introductory Note 6.

	- Other	Manufacture from ⁽⁵⁹⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽⁶⁰⁾ ⁽⁶¹⁾ Manufacture from yarn ⁽⁶²⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽⁶³⁾	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211			
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽⁶⁴⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽⁶⁵⁾	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		

⁵⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶¹ See Introductory Note 6.

⁶² See Introductory Note 6.

⁶³ See Introductory Note 6.

⁶⁴ See Introductory Note 6.

⁶⁵ See Introductory Note 6.

	<p>- Embroidered</p>	<p>Manufacture from unbleached single yarn ⁽⁶⁶⁾⁽⁶⁷⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽⁶⁸⁾</p>
6217	<p>- Other</p> <p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>- Embroidered</p>	<p>Manufacture from unbleached single yarn ⁽⁶⁹⁾⁽⁷⁰⁾</p> <p>or</p> <p>Making up, followed 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 all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product</p> <p>Manufacture from yarn ⁽⁷¹⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽⁷²⁾</p>

⁶⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁷ See Introductory Note 6.

⁶⁸ See Introductory Note 6.

⁶⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷⁰ See Introductory Note 6.

⁷¹ See Introductory Note 6.

⁷² See Introductory Note 6.

	<ul style="list-style-type: none"> - Fire-resistant equipment of fabric covered with foil of aluminised polyester - Interlinings for collars and cuffs, cut out - Other 	<p>Manufacture from yarn⁷³ or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product⁽⁷⁴⁾</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product <p>Manufacture from yarn⁽⁷⁵⁾</p>	
<p>ex Chapter 63</p> <p>6301 to 6304</p>	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> - Of felt, of nonwovens - Other: <ul style="list-style-type: none"> -- Embroidered -- Other 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from⁽⁷⁶⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn⁽⁷⁷⁾⁽⁷⁸⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn⁽⁷⁹⁾⁽⁸⁰⁾</p>	

73 See Introductory Note 6.

74 See Introductory Note 6.

75 See Introductory Note 6.

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

77 See Introductory Note 6.

78 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 6.

79 See Introductory Note 6.

80 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 6.

6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁸¹⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other	Manufacture from ⁽⁸²⁾ ⁽⁸³⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁸⁴⁾ ⁽⁸⁵⁾
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product

⁸¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸³ See Introductory Note 6.

⁸⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸⁵ See Introductory Note 6.

ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁸⁶⁾
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁸⁷⁾
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product

⁸⁶ See Introductory Note 6.

⁸⁷ See Introductory Note 6.

ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽⁸⁸⁾ - Other	Manufacture from non-coated glass-plate substrate of heading 7006 Manufacture from materials of heading 7001
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50% of the ex-works price of the product

ex 7019	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:	Manufacture from materials of any heading, except that of the product
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106, 7108 and 7110	Precious metals: - Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50% of the ex-works price of the product

ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, 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 of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	

ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product	
ex 7321	Cooking appliances and plate warmers: - For gas fuel or for both gas and other fuels	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof, except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought: - Refined copper	Manufacture from materials of any heading, except that of the product	

<p>ex Chapter 80</p> <p>8001</p> <p>8002 and 8007</p>	<p>Tin and articles thereof; except for:</p> <p>Unwrought tin</p> <p>Tin waste and scrap; other articles of tin</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used</p> <p>Manufacture from materials of any heading, except that of the product</p>	
<p>Chapter 81</p>	<p>Other base metals; cermets; articles thereof:</p> <ul style="list-style-type: none"> - Other base metals, wrought; articles thereof - Other 	<p>Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p>	
<p>ex Chapter 82</p> <p>8206</p> <p>8207</p>	<p>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:</p> <p>Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale</p> <p>Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	

8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the ex-works price of the product.	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product	

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, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ⁽⁸⁹⁾	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8418	<p>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415:</p> <ul style="list-style-type: none"> - Combined refrigerators-freezers, fitted with separate external doors, refrigerators household type, refrigerating or freezing display counters, cabinets, show-cases and the like, other refrigerators, freezers and other refrigerating or freezing equipment. 	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

	<ul style="list-style-type: none"> - Freezers and compression type units whose condensers are heat-exchangers 	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
ex 8419	<ul style="list-style-type: none"> - Furniture designed to receive refrigerating or freezing equipment - Other parts of refrigerators <p>Machines for wood, paper pulp, paper and paperboard industries</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 35% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8420	<p>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8423	<p>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <ul style="list-style-type: none"> - Road rollers - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: <ul style="list-style-type: none"> - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating 	

	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8469 to 8473	Office machines (such as typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines) and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8481	Taps, cocks, valves and similars appliances for pipes, boiled hells, tanks, vats or the like, including presure reducing valves and thermostatically controlled valves: - Other appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

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:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8502	Electric generating sets and rotary converters	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8509	Vacuum cleaners, including dry and wet vacuum cleaners; floor polishers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8517	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> - Matrices and masters for the production of records 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
8525	<ul style="list-style-type: none"> - Other - 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; digital cameras 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8523 used does not exceed 10% of the ex-works price of the product <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8526	<p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

8527	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 in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> - Suitable for use solely or principally with video recording or reproducing apparatus 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	<ul style="list-style-type: none"> - Other 		
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8711	<p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> - With reciprocating internal combustion piston engine of a cylinder capacity: <ul style="list-style-type: none"> -- Not exceeding 50 cm³ 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product
ex 8712	<ul style="list-style-type: none"> -- Exceeding 50 cm³ - Other <p>Bicycles without ball bearings</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used <p>Manufacture from materials of any heading, except those of heading 8714</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

8715	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other 	<p>Manufacture from materials of any heading, including other materials of heading 9018</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
9019	<p>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
9020	<p>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
9024	<p>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
9025	<p>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9109	Clock movements, complete and assembled	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² 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 with materials of heading 9401 or 9403, provided that:</p> <ul style="list-style-type: none"> - the value of the cloth does not exceed 25% of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product 	

ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product

ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30% of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

Appendix III to Annex V

SPECIMEN OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

Printing instructions

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

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

Procedure for completion

The exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form. These forms shall be completed in Turkish, Spanish or English in accordance with the provisions of the domestic law of the exporting Party. If they are hand-written, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

MOVEMENT CERTIFICATE

1. Exporter (name, full address, country)	EUR.1 No. A 000.000		
	See notes overleaf before completing this form		
3. Consignee (name, full address, country) (Optional)	2. Certificate used in preferential trade between and (insert appropriate countries, group of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods (2)	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)	
11. CUSTOMS OR COMPETENT GOVERNMENTAL AUTHORITY ENDORSEMENT Declaration certified Stamp Export document (3): Form No Customs or competent governmental office: Issuing country or territory: Place and date (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)		

(1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.
 (2) Includes the tariff classification of the goods at a heading (4 digits code) level.

<p>13. REQUEST FOR VERIFICATION, to:</p>	<p>14. RESULT OF VERIFICATION</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate ()</p> <p><input type="checkbox"/> was issued by the customs office or the competent governmental authority indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p> <p>() Insert X in the appropriate box.</p>

NOTES

1. The certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities or the competent governmental authority of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

(3) Complete only where the regulations of the exporting country or territory require.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter <i>(name, full address, country)</i>	EUR.1 No. A 000.000		
	See notes overleaf before completing this form		
2. Certificate used in preferential trade between and <i>(insert appropriate countries, group of countries or territories)</i>	4. Country, group of countries or territory in which the products are considered as originating		5. Country, group of countries or territory of destination
	3. Consignee <i>(name, full address, country) (Optional)</i>		7. Remarks
6. Transport details <i>(Optional)</i>	8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods (2)		
(This area is currently blank)		9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices <i>(Optional)</i>
(This area is currently blank)		(This area is currently blank)	(This area is currently blank)

(1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

(2) Includes the tariff classification of the goods at a heading (4 digits code) level.

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enable these goods to meet the above conditions:

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

SUBMIT the following supporting documents ¹:

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

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

¹ For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

Appendix IV to Annex V

INVOICE DECLARATION

Specific requirements as for the making out of an invoice declaration

An invoice declaration, the text of which is set out below, shall be made out using one of the linguistic versions set out there and in accordance with the provisions of the domestic law of the exporting country. If the declaration is hand-written, it shall be written in ink in printed characters. The invoice declaration must be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Spanish version

El exportador de los productos incluidos en el presente documento (Autorización N° ...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...⁽²⁾.

Turkish version

İşbu belge (Onay No: ...⁽¹⁾) kapsamındaki maddelerin ihracatçısı, aksi açıkça belirtilmedikçe, bu maddelerin ...⁽²⁾ tercihli menşeli maddeler olduğunu beyan eder.

English version

The exporter of the products covered by this document (Authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ... preferential origin⁽²⁾.

.....⁽³⁾
(Place and date)

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

(1) When the invoice declaration is made out by an approved exporter within the meaning of Article 21 of this Annex, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated.

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

(4) See Article 20(5) of this Annex. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

Appendix V to Annex V

EXPLANATORY NOTES CONCERNING ANNEX V— DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS AND METHODS OF ADMINISTRATIVE COOPERATION – TO THE TURKEY CHILE FTA

Article 1 (f) – ‘Ex-works price’

The ex-works of a product shall include:

- the value of all supplied materials used in manufacture; and
- all costs (material costs as well as other costs) effectively incurred by the manufacturer. For example, the ex-works price of recorded video cassettes, records, discs, media-carrying computer software and other such products comprising an element of intellectual property rights shall as far as possible include all costs with regard to the use of intellectual property rights for the manufacture of the goods, paid for by the manufacturer, whether or not the holder of such rights has his seat or residence in the Party of production.

No account shall be taken of commercial price reductions (e.g. for early payment, or large quantity deliveries).

Article 9 - Origin rule for sets

The origin rule for sets applies only to sets within the meaning of General Rule 3 for the interpretation of the Harmonised System.

According to this provision each product of which the set is composed, with the exception of products the value of which does not exceed 15 per cent of the total value of the set, must fulfil the origin criteria for the heading under which the product would have been classified if it were a separate product and not included in a set regardless of the heading under which the whole set is classified in accordance with the text of the General Rule referred to above.

These provisions remain applicable even if the 15 per cent tolerance is used for that product which under the text of the General Rule referred to above determines the classification of the whole set.

Article 14 — Drawback in cases of errors

Drawback or remission of duty can only be given in the case that a proof of origin has been wrongly issued or made out if the following three conditions have been met:

- (a) the wrongly issued or made out proof of origin is returned to the authorities in the country of export, or, as an alternative, a written statement is made by the

authorities in the importing country that no preference has been or will be granted;

- (b) the products used in the manufacture would have been entitled to drawback or remission of duties under the provisions in force if a proof of origin had not been used to claim preference; and
- (c) the period allowed for repayment has not been exceeded and the conditions laid down in the internal legislation of the country concerned governing repayment are met.

Article 16 - Documentary evidence for used goods

Proof origin may be issued also for used or any other goods where, because of a considerable time lapse between the date of production on the one hand and the date of exportation on the other hand, the usual supporting documents are no longer available, provided that:

- (a) the date of production or importation of the goods lies beyond that period of time during which, according to the respective legislation in the Party of exportation, records must be kept by traders;
- (b) the goods can be deemed to be originating on the grounds of other evidences, like declarations of the producer or any other trader, an expert's opinion, by marks on the goods or descriptions of them, etc.; and
- (c) there is no indication that the goods do not comply with the requirements of the origin rules.

Article 16 - Description of goods on movement certificate EUR.1

Cases of large consignments or generic description of goods

When the box, on the movement certificate EUR.1, provided for the description of the goods is insufficient to permit specification of the necessary particulars for identifying the goods, particularly in the case of large consignments, the exporter may specify the goods to which the certificate relates on attached invoices of the goods and, if necessary, additional commercial documents on condition that:

- (a) the invoices numbers are shown in Box 10 of the movement certificate EUR.1;
- (b) the invoices and, where relevant, additional commercial documents are firmly attached to the certificate prior to presentation to customs or competent governmental authorities of the exporting Party; and

- (c) the competent authorities have stamped the invoice and additional commercial documents, officially attaching them to the certificates.

Article 16 - Goods exported by a customs clearance agent

A customs clearance agent may be allowed to act as the authorized representative of the person who is the owner of the goods or has a similar right of disposal over them, even in cases where the person is not situated in the exporting Party, as long as the agent is in a position to prove the originating status of the goods.

Article 16 - Documents accompanying a movement certificate EUR.1

An invoice relating to goods exported under preference from the territory of one of the Parties and accompanying a movement certificate EUR.1 can be made out in a third country.

Article 17 - Technical reasons

A movement certificate EUR.1 may be rejected for 'technical reasons' because it was not made out in the prescribed manner. These are the cases which may give rise to subsequent presentation of a retrospectively-endorsed certificate and they include, by way of example, the following:

- the movement certificate EUR.1 has been made out on a form other than the prescribed one (e.g. no guilloche background, differs significantly from the model in size or colour, no serial number, not printed in one of the officially-prescribed languages);
- one of the mandatory boxes (e.g. Box 4 on the EUR.1) has not been filled in, except for Box 8;
- tariff classification of the good at least at a heading (4 digits code) level¹ is not included in Box 8;
- the movement certificate EUR.1 has not been stamped and signed (i.e. in Box 11);
- the movement certificate EUR.1 is endorsed by a non-authorized authority;
- the stamp used is a new one which has not yet been notified;
- the movement certificate EUR.1 presented is a copy or photocopy rather than the original;
- the entry in Box 5 refers to a country that does not belong to the Agreement (e.g. Israel or Cuba).

Action to be taken:

The document should be marked 'Document not accepted', stating the reason(s), and then returned to the importer in order to enable him to get a new document issued retrospectively. The customs authorities, however, may keep a photocopy of the

¹ Accordingly, the proof of origin may legitimately contain a more specific tariff classification of the good.

rejected document for the purposes of post-clearance verification or if they have grounds for suspecting fraud.

Article 20 — Practical application of the provisions concerning invoice declaration

The following guidelines shall apply:

- (a) the indication of non-originating products and therefore products which are not covered by the invoice declaration should not be made on the declaration itself. However, this indication should appear on the invoice in a precise way so as to avoid any misunderstandings;
- (b) declarations made on photocopied invoices are acceptable provided such declarations bear the signature of the exporter under the same conditions as the original. Approved exporters who are authorized not to sign invoice declarations are not required to sign invoice declarations made on photocopied invoices;
- (c) an invoice declaration on the reverse of the invoice is acceptable;
- (d) the invoice declaration may be made on a separate sheet of the invoice provided that the sheet may be considered as part of the invoice. A complementary form may not be used;
- (e) an invoice declaration made out on a label which is subsequently attached to the invoice is acceptable provided there is no doubt that the label has been affixed by the exporter. For example, the exporter's stamp or signature should cover both the label and the invoice.

Article 20 — Value basis for the issue and acceptance of invoice declarations made out by any exporter

The ex-works price may be used as the value basis for deciding when an invoice declaration can be used instead of a movement certificate EUR.1 in reference to the value limit laid down in Article 20(1)(b). If the ex-works price is used as the value basis, the importing Party shall accept invoice declarations made out by reference to that.

In cases where there is no ex-works price owing to the fact that the consignment is supplied free of charge, the customs value established by the authorities of the Party of importation shall be considered as the basis for the value limit.

Article 21 — Approved exporter

The term 'exporter' may refer to persons or undertakings, regardless of whether they are producers or traders, as long as they comply with all the other provisions of

Annex V. Customs clearance agents may not be granted approved exporter status within the meaning of Annex V. The status of approved exporter may be granted only after an exporter has submitted a written application. When examining this, the competent authorities should give particular consideration to the following points:

- whether the exporter exports regularly here, rather than focusing on a given number of consignments or a particular sum, the competent authorities should look into how regularly the operator carries out such operations;
- whether the exporter is at all times in a position to supply evidence of origin for the goods to be exported. In this connection it is necessary to consider whether the exporter knows the current rules of origin and is in possession of all the documents proving origin. In the case of producers, the authorities must make sure that the undertaking's stock accounts allow identification of the origin of goods and, in the case of new undertakings, that the system they have installed will permit such identification.

For operators who are traders only, examination should focus more specifically on their usual trade flows;

- whether, in the light of his past exporting record, the exporter offers sufficient guarantees concerning the originating status of the goods and the ability to meet all resulting obligations. Once an authorisation has been issued, exporters must:
- undertake to issue invoice declarations only for goods for which they hold all the necessary proof or accounting elements at the time of issue;
- assume full responsibility for the way the authorization is used, particularly for incorrect origin statements or other misuse of the authorization;
- assume responsibility for ensuring the person in the undertaking responsible for completing invoice declarations knows and understands the rules of origin;
- undertake to keep all documentary proofs of origin for a period of at least three years from the date that the declaration was made;
- undertake to produce proof of origin to the competent authorities at any time, and allow inspections by those authorities at any time. The competent authorities must carry out regular controls on authorized exporters. These controls must ensure the continued compliance of the use of the authorization and may be carried out at intervals determined, if possible, on the basis of risk analysis criteria.

The competent authorities must notify to each other the national numbering system used for designating authorized exporters.

Article 24 - Importation by instalments

An importer wishing to take advantage of the provisions of this Article must inform the exporter before the first instalment is exported that a single proof of origin for the complete product is required.

In the event of each instalment being made up only of originating products and such instalments being accompanied by proofs of origin, those separate proofs of origin shall be accepted by the customs authorities of the importing Party for the instalments concerned, instead of a single proof of origin issued for the complete product.

Article 31 - Refusal of preferential treatment without verification

This covers cases in which the proof of origin is considered inapplicable, *inter alia*, for the following reasons:

- the goods description box (Box 8 on EUR.1) is not filled in or refers to goods other than those presented;
- the proof of origin has been issued by a country which does not belong to the Agreement even if the goods originate in Turkey or in Chile (e.g. EUR.1 issued in Israel for goods originating in Chile);
- one of the mandatory boxes on the movement certificate EUR.1 bears traces of non-authenticated erasures or alterations (e.g. the boxes describing the goods or stating the number of packages, the Party of destination or the Party of origin);
- the time-limit on the movement certificate EUR.1 has expired for reasons other than those covered by the regulations (e.g. exceptional circumstances), except where the goods were presented before expiry of the time-limit;
- the proof of origin is produced subsequently for goods that were initially imported fraudulently;
- box 4 on the movement certificate EUR.1 names a Party not party to the agreement under which preferential treatment is being sought.

Action to be taken:

The proof of origin should be marked 'Inapplicable' and retained by the customs authorities to which it was presented in order to prevent any further attempt to use it. Without prejudice to legal actions initiated according to internal legislation, the customs authorities of the importing Party shall inform, where it is appropriate to do so, the competent authorities of the Party of exportation about the refusal without delay.

Article 31 - Time-limits for the verification of evidences of origin

No Party shall be obliged to answer a request for subsequent verification, as provided for in Article 31, received more than three years after the date of issue of a movement certificate EUR.1 or invoice declaration

Appendix I - Introductory note 6.1

The special rule for textile materials excludes linings and interlinings. The 'pocketing fabric' is a special woven fabric that is exclusively used for the production of pockets and can therefore not be considered as normal lining or interlining. The special rule applies therefore to 'pocketing fabric' (for trousers). The rule applies to woven fabrics in the piece as well as to finished pockets originating in third countries.

Appendix VI to Annex V

JOINT DECLARATION

Pursuant to Turkey's obligations stemming from its Customs Union with the European Community (EC), in case Chile and the EC make amendments to Annex III of the "Agreement Establishing an Association between the European Community and the Republic of Chile", Turkey and Chile shall, without delay, reflect these amendments to Annex V of this Agreement.