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TITLE IV

ORIGIN OF GOODS

CHAPTER I

Non-preferential origin

Section 1

Working or processing conferring origin

Article 35

This chapter lays down, for textiles and textile articles falling within Section XI of the combined nomenclature, and for certain products other than textiles and textile articles, the working or processing which shall be regarded as satisfying the criteria laid down in Article 24* of the Code and shall confer on the products concerned the origin of the country in which they were carried out.

'Country' means either a third country or the Community as appropriate.

Subsection 1

Textiles and textile articles falling within Section XI of the combined nomenclature

Article 36

For textiles and textile articles falling within Section XI of the combined nomenclature, a complete process, as specified in Article 37, shall be regarded as a working or processing conferring origin in terms of Article 24 of the Code.

Article 37

Working or processing as a result of which the products obtained receive a classification under a heading of the combined nomenclature other than those covering the various non-originating materials used shall be regarded as complete processes.

However, for products listed in Annex 10, only the specific processes referred to in column 3 of that Annex in connection with each product obtained shall be regarded as complete, whether or not they involve a change of heading.

The method of applying the rules in Annex 10 is described in the introductory notes in Annex 9.

Article 38

For the purposes of the preceding Article, the following shall in any event be considered as insufficient working or processing to confer the status of originating products whether or not there is a change of heading:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, removal of damaged parts and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, cutting up;
- (c) (i) changes of packing and breaking-up and assembly of consignments;
- (ii) simple placing in bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple assembly of parts of products to constitute a complete product;
- (f) a combination of two or more operations specified in (a) to (c).

*Article 24

Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose and resulting in the manufacture of a new product or representing an important stage of manufacture.

Subsection 3

Common provisions for all products

Article 40

Where the lists in Annexes 10 and 11 provide that origin is conferred if the value of the non-originating materials used does not exceed a given percentage of the ex-works price of the products obtained, such percentage shall be calculated as follows:

- 'value' means the customs value at the time of import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for such materials in the country of processing,
- 'ex-works price' means the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when such product is exported,
- 'value acquired as a result of assembly operations' means the increase in value resulting from the assembly itself, together with any finishing and checking operations, and from the incorporation of any parts originating in the country where the operations in question were carried out, including profit and the general costs borne in that country as a result of the operations.

Section 3

Implementing provisions relating to certificates of origin

Subsection 1

Provisions relating to universal certificates of origin

Article 47

When the origin of a product is or has to be proved on importation by the production of a certificate of origin, that certificate shall fulfil the following conditions:

- (a) it shall be made out by a reliable authority or agency duly authorized for that purpose by the country of issue;
- (b) it shall contain all the particulars necessary for identifying the product to which it relates, in particular:
 - the number of packages, their nature, and the marks and numbers they bear,
 - the type of product,
 - the gross and net weight of the product; these particulars may, however, be replaced by others, such as the number or volume, when the product is subject to appreciable changes in weight during carriage or when its weight cannot be ascertained or when it is normally identified by such other particulars,
 - the name of the consignor;
- (c) it shall certify unambiguously that the product to which it relates originated in a specific country.

ANNEX 9

INTRODUCTORY NOTES TO THE LISTS OF WORKING OR PROCESSING OPERATIONS
CONFERRING OR NON-CONFERRING ORIGINATING STATUS TO MANUFACTURED
PRODUCTS WHEN THEY ARE CARRIED OUT ON NON-ORIGINATING MATERIALS

GENERAL CONSIDERATIONS

Note 1

- 1.1. The first two columns in the lists in Annexes 10 and 11 describe the product obtained. The first column gives the heading number, or the chapter number, used in the combined nomenclature and the second column gives the description of goods used in the combined nomenclature for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3. Where the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 only applies to the part of that heading or chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the combined nomenclature, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 1.3. Where the lists include different rules applying to different products within one heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.

Note 2

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations.
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3

- 3.1. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 3.2. If a product, made from non-originating materials which has itself acquired originating status during manufacture, is used as a material in the process of manufacture of another product, then the list rule applicable to the product in which it is incorporated does not apply to it.

For example:

Unembroidered fabric may obtain origin by being woven from yarn. If this is then used in making embroidered bed linen, then the percentage value limit imposed on the use of unembroidered fabric does not apply in this case.

Note 4

- 4.1. The rules in the lists represent the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

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

For example:

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

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

Note 5

For all products which are not mentioned in Annex 11 (other than textiles falling within Section XI), origin is determined case-by-case by evaluating any process or operation in relation to the concept of the last substantial processing or working as defined in Article 24 of the Code.

Note 6

- 6.1. The term 'fibres' used in the list in Annex 10 covers 'natural fibres' and 'man-made staple fibres' falling within CN codes 5501 to 5507, and fibres of a kind used for the manufacture of paper.
- 6.2. The term 'natural fibres' is used in the list in Annex 10 to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.
- 6.3. The term 'natural fibres' includes horsehair falling within CN code 0503, silk falling within CN codes 5002 and 5003 as well as the wool fibres, fine or coarse animal hair falling within CN codes 5101 to 5105, cotton fibres falling within CN codes 5201 to 5203 and other vegetable fibres falling within CN codes 5301 to 5305.
- 6.4. The term 'man-made staple fibres' is used in the list in Annex 10 to refer to synthetic or artificial filament tow, staple fibres or waste, falling within CN codes 5501 to 5507.
- 6.5. The terms 'textile pulp' and 'chemical materials' are used in the list in Annex 10 to describe the non-textile materials (these are not classified in Chapters 50 to 63) which can be used to manufacture artificial or synthetic fibres or yarns, or fibres of a kind used for the manufacture of paper.
- 6.6. For products obtained from two or more textile materials the provisions appearing in column 3 are applicable for each of the textile materials of which the mixture is composed.

Note 7

- 7.1. The term 'prebleached', used in the list in Annex 10 to characterize the level of manufacture required when certain non-originating materials are used, applies to certain yarns, woven fabrics and knitted or crocheted fabrics which have only been washed after the spinning or weaving operation.

Prebleached products are at an earlier stage of manufacture than bleached products, which have undergone several baths in bleaching agents (oxydizing agents such as hydrogen peroxyde and reducing agents).

- 7.2. The term 'complete making-up' used in the list in Annex 10 means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed.

However, making-up shall not necessarily be considered as incomplete where one or more finishing operations have not been carried out.

The following is a list of examples of finishing operations:

- fitting of buttons and/or other types of fastenings,
- making of button-holes,
- finishing off the ends of trouser legs and sleeves or the bottom hemming of skirts and dresses,
- fitting of trimmings and accessories such as pockets, labels, badges, etc.,
- ironing and other preparations of garments for sale 'ready made'

Remarks concerning finishing operations — Special cases

It is possible that in particular manufacturing operations, the accomplishment of finishing operations, especially in the case of a combination of operations, is of such importance that these operations must be considered as going beyond simple finishing.

In these particular cases, the non-accomplishing of finishing operations will deprive the making-up of its complete nature.

- 7.3. The term 'Impregnation, coating, covering or laminating' does not cover those operations designed to bind fabrics together.

ANNEX 10

LIST OF WORKING OR PROCESSING OPERATIONS CONFERRING OR NON-CONFERRING ORIGINATING STATUS TO MANUFACTURED PRODUCTS WHEN THEY ARE CARRIED OUT ON NON-ORIGINATING MATERIALS

Textiles and textile articles falling within Section XI

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
ex 5101	Wool, not carded or combed: — degreased, not carbonized — carbonized	Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50 % of the ex-works price of the product Manufacture from degreased wool, not carbonized, the value of which does not exceed 50 % of the ex-works price of the product
ex 5103	Waste of wool or of fine or coarse animal hair, carbonized	Manufacture from non-carbonized waste, the value of which does not exceed 50 % of the ex-works price of the product
ex 5201	Cotton, not carded or combed, bleached	Manufacture from raw cotton, the value of which does not exceed 50 % of the ex-works price of the product
5501 to 5507	Man-made staple fibres: — not carded or combed or otherwise processed for spinning — carded or combed or other	Manufacture from chemical materials or textile pulp Manufacture from chemical materials or textile pulp or waste falling within CN code 5505
ex Chapters 50 to 55	Yarn, monofilament and thread, other than paper yarn: — printed or dyed — other	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning or Printing or dyeing of yarn or monofilaments, unbleached or prebleached (¹), accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning

(1)	(2)	(3)
ex Chapters 50 to 55 (cont'd)	Woven fabrics, other than fabrics of paper yarn: — printed or dyed	Manufactured from yarn or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
	— other	Manufacture from yarn
5601	Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps	Manufacture from fibres
5602	Felt, whether or not impregnated, coated, covered or laminated: — printed or dyed	Manufacture from fibres or Printing or dyeing of unbleached or prebleached felt, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
	— Impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of non-wovens, unbleached ⁽³⁾
	— other	Manufacture from fibres
5603	Non-wovens, whether or not impregnated, coated, covered or laminated: — printed or dyed	Manufacture from fibres or Printing or dyeing of unbleached or prebleached non-wovens, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
	— impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of non-wovens, unbleached ⁽³⁾
	— other	Manufacture from fibres
5604	Rubber thread and cord, textile covered, textile yarn and strip, and the like falling within CN codes 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: — rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	— other	Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached
5607	Twine cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5609	Articles of yarn, strip or the like falling within CN codes 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	Manufacture from fibres
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries, trimmings; embroidery: — embroidery in the piece, in strips or in motifs (CN code 5810)	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product

(1)	(2)	(3)
Chapter 58 (cont'd)	— printed or dyed	Manufacture from yarn or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
	— impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
	— other	Manufacture from yarn
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 for hat foundations	Manufacture from unbleached fabrics
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from yarn
5903	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those falling within CN code 5902	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
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 unbleached fabrics, felt or non-wovens
5905	Textile wall coverings	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
5906	Rubberized textile fabrics, other than those falling within CN code 5902	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles and the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	Manufacture from yarn
5909	Textile hosepiping and similar textile tubing with or without lining, amour or accessories of other materials	Manufacture from yarn or fibres
5910	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material	Manufacture from yarn of fibres
5911	Textile products and articles, for technical uses, specified in Note 7 to Chapter 59 of the contained nomenclature: — polishing discs or rings other than of felt — other	Manufacture from yarn, waste fabrics or rags falling within CN code 6310 Manufacture from yarn or fibres

(1)	(2)	(3)
Chapter 60	Knitted or crocheted fabrics: — printed or dyed — other	Manufacture from yarn or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾ Manufacture from yarn
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: — obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form — other	Complete making up ⁽⁴⁾ Manufacture from yarn
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, except those falling within CN codes 6213 and 6214 for which the rules are set out below: — finished or complete — unfinished or incomplete	Complete making up ⁽⁴⁾ Manufacture from yarn
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: — embroidered — other	Manufacture from yarn or Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product Manufacture from yarn
6301 to ex 6306	Blankets and travelling rugs; bed linen, table linen, toilet linen and kitchen linen; curtains (including drapes) and interior blinds; curtain and bed valances; other furnishing articles (excluding those falling within CN code 9494); sacks and bags of a kind used for the packing of goods; tarpaulins, awnings, and camping goods: — of felt or non-wovens: — not impregnated, coated, covered or laminated — impregnated, coated, covered or laminated — other: — knitted or crocheted — unembroidered — embroidered — not knitted or crocheted: — unembroidered	Manufacture from fibres Impregnation, coating, covering or laminating of felt or non-wovens, unbleached ⁽⁴⁾ Complete making up ⁽⁵⁾ Complete making up ⁽⁵⁾ or Manufacture from unembroidered knitted or crocheted fabric provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product Manufacture from yarn

(1)	(2)	(3)
6301 to ex 6306 (cont'd)	— embroidered	Manufacture from yarn or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6307	Other made up textile articles (including dress patterns), except for fans and hand screens, nonmechanical, frames and handles therefore and parts of such frames and handles: — floor cloths, dish cloths, dusters and the like — other	Manufacture from yarn Manufacture in which the value of 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	Incorporation in a set in which the total value of all the non-originating articles incorporated does not exceed 25 % of the ex-works price of the set

(¹) See introductory note 7.1 in Annex 9.

(²) However, to be regarded as a working or processing conferring origin, thermoprinting has to be accompanied by printing of the transfer paper.

(³) See introductory note 7.3 in Annex 9.

(⁴) See introductory note 7.2 in Annex 9.