



Application of Rules of Origin

Presenter

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What are Rules of Origin?

- **Rules of Origin are laws, regulations and administrative rulings applied by governments to determine the country of origin of goods, services or investment.**

Importance of Rules of Origin

- 1. They have a significant bearing on the cost of a product and therefore its competitiveness;**
- 2. They are one of the considerations leading to foreign investment decision; and**
- 3. A country can use them to administer tariff preferences, quotas or safeguard and anti dumping measures.**



In CARICOM, Article 84 sets out the legal framework for CARICOM'S Rules of Origin Regime

DIRECT CONSIGNMENT RULE

Documentary Control Article 84 Para 1

Goods must be consigned from a consignor in one Member State to a consignee in another Member State that comply with the following conditions:

- a) Have been wholly produced within the Community

- b) Have been produced within the Community wholly or partially from materials imported from outside the Community or from materials of undetermined origin by a process which effects a substantial transformation characterized by:
 - i. the goods being classified in a tariff heading different from that in which any of those materials is classified; or

 - ii. in a case of the goods set out in **‘the List’** in Schedule 1 to the Treaty, only be satisfying the conditions therefore specified

Direct Consignment Rule

Physical Control

“The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State:

- (a) products that are transported without passing through the territory of any non-Contracting State:
- (b) products whose transport involves transit through one or more intermediate non-Contracting States with or without trans-shipment or temporary storage in such countries, provided that

- (i) the transit entry is justified for geographical reasons or by considerations related exclusively to transport requirements;**
- (ii) the products have not entered into trade or consumption there;
and**
- (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.**

NOTE!

That the underlying assumption is that for the period of transit the products have not undergone change or transformation.



Goods for Repair, Renovation or Improvement

Article 84 Para 2

Value of non-originating materials used in the process does not exceed

- a) 65% of the cost of repair when the process took place in a More Developed Country;
- b) 80% of the cost of repair when the process took place in a Less Developed Country

Article 84 Para 3

Interruption or Inadequacy of supplies of Materials

- Manufacturer is unable , by reason of circumstances beyond his control, to obtain supplies of the regional materials
- Secretary-General on receipt of the application form from the Competent authority, authorizes the use of non-originating materials (Safeguard Mechanism)

Rules Regarding Community Origin

Rule 1 – Interpretative Provisions

1. In determining the place of production of marine products and goods produced therefrom, a vessel of a Member State shall be regarded as part of that State. In determining the place from which goods have been consigned, marine products taken from the sea or goods produced therefrom at sea shall be regarded as having been consigned from a Member State if they were taken by or produced in a vessel of a Member State and have been brought direct to the Community.

2. For the purpose of these Rules a vessel shall be treated as a vessel of a Member state only if –

- a) It is registered in a Member State;
- b) It carries a complement (inclusive of the Master thereof) of which not less than three-fourths are nationals of Member States: and
 - a) It is majority owned and operated by
 - i. nationals of the Member State
 - ii. A Government of a Member State, or
 - iii. A statutory Corporation of a Member State

3. “Materials” includes raw materials, intermediate products, parts and components used in the process of production, repair, renovation or improvement of the goods.
4. Energy, fuel, plant machinery and tools used in the production, repair, renovation or improvement of goods within the Community and materials used in the maintenance of such plant, machinery and tools, shall be regarded as wholly produced within the Community when determining the origin of these goods.
5. Goods other than those to which Paragraph 1 of Rule 2 of these Rules applies shall not be treated as being of Community origin if they are produced by any operation or process which consist only of one or more of the following, whether or not there is a change of tariff heading –

- a) operations to ensure the preservation of goods during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solution, removal of damaged parts, and like operations):
- b) Simple operations consisting of removal of dust, sifting or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction in size;
- c)
 - i. Changes of packaging:
 - ii. Simple placing in bottles, flasks, bag cases, fixing on cards or boards and other simple packaging operations;
- d) Affixing marks, labels or other like distinguishing signs on goods or their packaging;

- d) Simple mixing of materials imported from outside the Community or of undetermined origin if the characteristics of the goods as a whole are not essentially different from the characteristics of the materials which have been mixed;
- e) Operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations, or otherwise putting together of all finished parts or components to constitute a finished product.
- f) Operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations, or otherwise putting together of all finished parts of components to constitute a finished product.

6. “Chapter” and tariff heading in Article 84 or in this Schedule shall mean the chapters and headings of the Harmonized Commodity Description and Coding System.
7. For the purpose of sub-paragraph (f) of paragraph 5, the expression “finished parts or components” refers to those articles which are imported into the Community in a form or condition which does not require any further fabrication, change in shape or form, resulting in a change in identity or use or the application of permanent protective / decorative coating for the purposes of incorporation in the finished product.
8. Paragraphs 5(f) and 7 in this Rule shall take effect one year after the entry into force of the amendment of this schedule, pursuant to the decision of the Council at its Special Meeting in July 1990.

Rule 2 – Goods Wholly Produced within the Community

1. The expression “wholly produced” when used with reference to goods means:
 - a) mineral products extracted from the ground within the Community;
 - b) Vegetable products harvested within the Community;
 - c) live animals born and raised within the Community;
 - d) products obtained within the Community from live animals;
 - e) products obtained by hunting or fishing conducted within the Community

- f) marine products taken from the sea by a vessel of a Member State;
- g) goods produced within the Community exclusively from one or both of the following:
 - I. Goods referred to in sub-paragraph (a) to (f) and (h) and (i) of this paragraph
 - II. Goods containing no materials imported from outside the community or of undetermined origin, or containing those materials but which would not be regarded as such under paragraph 1 of Rule 3 and shall be taken to include –
- h) Used articles fit only for the recovery of materials provided that they have been collected from users within the Community

- I. Scrap and waste resulting from manufacturing operations within the Community,
- II. Wherever in Paragraph 1 of Article 84 of this treaty goods are required to be wholly produced, the use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the Community or of undetermined origin shall not affect their eligibility for Community treatment as wholly produced

Rule 3 – Application of the Criterion of Substantial transformation

1. **Where materials containing any element imported from outside the Community meet the conditions specified in Article 84, those materials shall be regarded as containing no such element.**

2. **For the purpose of Article 84 –**
 - a) The value of any materials imported from outside the Community shall be the customs value determined for them by the Customs Authority in the Member State where they were used in a process of production, less the amount of any transport costs incurred in transit through other Member States;

 - b) If the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the Community;

 - c) the exported price of the goods shall be the value accepted for this purpose by the Customs Authority in the Member State in which they were produced. It shall be based, mutatis mutandis, on the provision set out in sub-paragraph (a), but shall not include the amounts of transport and insurance cost incurred after the exportation of the goods

- 3. In the application of the List the condition to be complied with other than a percentage value-added condition applicable to any goods shall be fulfilling in respect of the whole of the goods, excluding any packaging.**

- 4. The expressions appearing in the columns headed “conditions to be complied with” in the List and set out below shall be applied in the following manner:**
 - a) “produced from regional materials of” – the materials falling within the tariff headings or Chapters named may be used only if they qualify to be treated as of Community origin within the meaning of Article 84. this does not preclude the use of regional materials in an earlier stage of production;

 - b) “produced from materials of” and “produced from” – the materials named or designated as the case may be must be used in the condition in which they are described. This does not preclude the use of the materials in an earlier stage of production;

- c) “produced from materials not included in” – the materials which fall in the tariff headings named may be used if they are imported from outside the Community or are of undetermined origin;
- d) “extra-regional materials” shall mean materials imported from outside the Community or of undetermined origin;
- e) “chemical transformation” shall mean the forming of the molecule of the finished product by –
 - I. the combination of two or more elements; or
 - II. Any modification of the structure of the molecule of a compound with the exception of ionization and the addition or removal of water by crystallization

Rule 4 – Unit of Qualification

1. **Each article in a consignment shall be considered separately.**

2. **For the purposes of paragraph 1 of this Rule –**
 - a) where the Harmonized Commodity Description and coding System specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;



Rule 5 – Segregation of Materials

Rule 6 – Treatment of Repaired Goods

- 1) For the purposes of Paragraph 4 of Article 84 goods shall be treated as having undergone a process of repair, renovation or improvement if the performance of such process within the Community does not result in a change of the form or character of the goods**

- 2) The cost of repair, renovation or improvement shall refer to the cost of all materials which are used plus the costs involved in effecting the repairs, renovation or improvement, excluding freight, other transport charges, insurance and other shipping costs.**

Rule 7 – Treatment of Packing

- 1) **Where for purposes of assessing Customs duties a Member State treats goods separately from their packing, it may also, in respect of its imports consigned from another Member state, determine separately the origin of such packing.**

- 2) **Where Paragraph 1 of this Rule is not applied, packing of any sort shall be considered as forming a whole with the goods for the purposes only of the application of the percentage value-added conditions. No part of any packing required for the transport or storage of goods shall be considered as having been imported from outside the Community when determining the origin of the goods as a whole.**

Rule 8 – Documentary Evidence

- 1. A claim that goods shall be accepted as eligible for Community tariff treatment shall be supported by appropriate documentary evidence of origin and consignment. The evidence of origin shall consist of a certificate given by a Governmental Authority or authorized body nominated by the exporting Member State and notified to the other Member State together with a declaration completed by the exporter of the goods.**

Rule 9 – Verification of Evidence of Origin

- 1) The importing Member State may as necessary require further evidence to support any declaration or certificate of origin furnished under Rule 8.

- 2) The importing Member state shall not prevent the importer from taking delivery of the goods solely on the grounds that it requires further evidence, but may require security for any duty or other charges which may be payable; provided that where the goods are subject to any import restrictions or prohibitions, the stipulation for delivery under security shall not apply.



ANNEX III to
REP. 96/21/14 C/COM

**CARIBBEAN COMMON MARKET COMBINED
DECLARATION BY EXPORTER AND
CERTIFICATE OF ORIGIN**



NOTES FOR THE PREPARATION OF THIS FORM

A. Origin Criterion

The criterion on the basis of which Common Market origin is claimed must be stated in the column headed "Origin Criterion" against each item in the manner indicated below:

If each article comprised in the item has been -

- | | | |
|-----|---|--|
| (a) | wholly produced within the Common Market | The letters "CM" must be inserted; |
| (b) | produced using materials imported from outside the Common Market or of undetermined origin in such a manner that the article falls to be classified in a tariff heading different from that in which any of those materials are classified in accordance with the provisions of Article 14 of the Annex to the Treaty establishing the Caribbean Community. | The tariff heading number of the finished product preceded by the letter "X" must be inserted; |
| (c) | produced in accordance with the conditions specified for that article in the List referred to in Article 14 of the Annex to the Treaty establishing the Caribbean Community and set out in Schedule II thereto; | The tariff heading number of the finished product preceded by the letter "L" must be inserted and where the condition to be satisfied is a percentage value-added condition the value of materials imported from outside the Common Market or of undetermined origin which have been used in the production of that article expressed as a percentage of the export price of the article must be inserted in brackets immediately following the tariff heading number. |

B. The completion of this Form implies that the producer and the exporter will furnish to the appropriate authorities such information and supporting evidence as they may as necessary require for the purpose of verifying these declarations.

C. (a) The forms may be completed by any process, provided that the entries are indelible and legible.

(b) Neither erasures nor superimpositions should be allowed on the certificates (or applications). Any alterations should be made by striking out the erroneous material and making any additions required. Such alterations should be approved by the person who made them and certified by the appropriate authority or body.

(c) Any unused spaces should be crossed out to prevent any subsequent additions.

(d) Individual Member States should determine the number of copies.

D. PERSONS WHO FURNISH OR CAUSE TO BE FURNISHED UNTRUE DECLARATIONS RENDER THEMSELVES LIABLE TO PENALTIES.



SEE NOTES OVERLEAF

Exporter (Name, full address, country)			Exporter's Ref. No. CARIBBEAN COMMON MARKET COMBINED DECLARATION BY EXPORTER AND CERTIFICATE OF ORIGIN		
Consignee (Name, full address, country)			Country of Issue..... (country)		
Transport information (vessel/aircraft, place of loading, etc.)			Country of Origin	Country of Destination	
For Official Use					
Item Number	Marks and numbers of packages	Number and kind of packages, description of goods	Origin criterion (see notes overleaf)	Gross weight or other quantity	Number and date of invoices
<p style="text-align: center;">CERTIFICATION</p> It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct			<p style="text-align: center;">DECLARATION BY THE EXPORTER</p> I, the undersigned, hereby declare that the above details and statements are correct; that all the goods were produced in.....(country) and that they comply with the provisions governing the determination of origin set out in Articles 14 and 16 of and Schedule II to the Annex to the Treaty establishing the Caribbean Community.		
..... Place and date, signature and stamp of certifying authority		 Place and date, signature of authorised signatory		

SCHEDULE I

***LIST OF CONDITIONS TO BE COMPLIED WITH AS
PROVIDED UNDER ARTICLE 84 OF THE
TREATY AND THE RULES REGARDING
COMMUNITY ORIGIN***

This Schedule consists of -

- (a) A List comprising goods referred to in sub-paragraph (b) (ii) of paragraph 1 of Article 84 of the Treaty (hereinafter referred to as "the List");*
- (b) the Rules regarding Community Origin.*

EXPLANATORY NOTE

The application of the List is governed by the following general notes:

- (i) *In this List, where a tariff heading number is preceded by the word "ex", only those products of that heading specified in the column headed "Product" are referred to. Descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter Notes of the Harmonised Commodity Description and Coding System (HS) and the General Rules for the Interpretation of the Harmonised System.*
- (ii) *Four figure references of the type "04.02", "17.04", etc. are references to the headings of the Harmonised Commodity Description and Coding System (HS).*
- (iii) *Where the condition to be complied with for any product does not prescribe the use of regional materials, it shall always be understood that materials imported from outside the Community or of undetermined origin may be used. If such materials are used in a more advanced state of processing than that specified in the List, the finished product shall be ineligible for Community treatment.*

(a) THE LIST

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
02.01	Meat of bovine animals, fresh or chilled	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market
02.02	Meat of bovine animals, frozen	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market
02.03	Meat of swine, fresh, chilled or frozen	Wholly produced	Wholly produced
02.04	Meat of sheep or goats, fresh, chilled or frozen	Wholly produced	Wholly produced
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Wholly produced	Wholly produced
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Wholly produced	Wholly produced

	poultry of heading No. 01.05, fresh, chilled or frozen		
02.08	Other meat and edible meat offal, fresh, chilled or frozen	Wholly produced	Wholly produced
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	Wholly produced	Wholly Produced
02.10	Meat and edible meat offal, salted, in brine, dried or smoked, edible flours and meals of meat or meat offal	Wholly produced	Wholly produced
Chap. 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Wholly produced	Wholly produced
ex.04.01	UHT milk; pasteurised milk	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
ex 04.06	Cheese	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	Wholly produced	Wholly produced
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Wholly produced	Wholly produced
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	Wholly produced	Wholly produced
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	Wholly produced	Wholly produced
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	Wholly produced	Wholly produced
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	Wholly produced	Wholly produced
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	Wholly produced	Wholly produced
ex 06.03	Bouquets, floral baskets, wreaths and similar articles	Produced from regional materials of Chapter 6	Produced from regional materials of Chapter 6

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 06.04	Bouquets, floral baskets, wreaths and similar articles	Produced from regional materials of Chapter 6	Produced from regional materials of Chapter 6
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	Wholly produced	Wholly produced
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Wholly produced	Wholly produced
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Wholly produced	Wholly produced
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split	Wholly produced	Wholly produced
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter	Wholly produced	Wholly produced
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Wholly produced	Wholly produced
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter	Wholly produced	Wholly produced
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Wholly produced	Wholly produced
ex 09.02	Herbal tea	Production in which the value of extra-regional materials used does not exceed 40 per cent of all materials used	Production in which the value of extra-regional materials used does not exceed 40 per cent of all materials used
ex 09.10	Cumin powder and ground rosemary	Wholly produced	Wholly produced
ex 09.10	Mixed spices (including curry)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 11.02	Cereal flours other than of wheat	Wholly produced	Wholly produced

11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ or cereals, whole, rolled, flaked or ground	Wholly produced	Wholly produced
11.05	Flour, meal, powder flakes, granules and pellets, of potatoes	Wholly produced	Wholly produced
11.06	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8	Wholly produced	Wholly produced
11.07	Malt, whether or not roasted	Wholly produced	Wholly produced
11.08	Starches; inulin	Wholly produced	Wholly produced
11.09	Wheat gluten, whether or not dried	Wholly produced	Wholly produced
12.01	Soya beans, whether or not broken	Wholly produced	Wholly produced
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	Wholly produced	Wholly produced
12.03	Copra	Wholly produced	Wholly produced
12.04	Linseed, whether or not broken	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
12.05	Rape or colza seeds, whether or not broken	Wholly produced	Wholly produced

12.12	<i>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium-intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included</i>	Wholly produced	Wholly produced
12.13	<i>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets</i>	Wholly produced	Wholly produced
12.14	<i>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets</i>	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
Chap. 13	Lacs, gums, resins and other vegetable saps and extracts	Wholly produced	Wholly produced
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	Wholly produced	Wholly produced
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	Wholly produced	Wholly produced
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles	Wholly produced	Wholly produced
ex 14.04	Vegetable products not elsewhere specified or included (excluding cotton linters)	Wholly produced	Wholly produced
ex 15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03. (excluding bone fat and fats obtained from waste)	Produced from regional materials of 02.09	Produced from regional materials of 02.09
15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03	Produced from regional materials of 01.02 or 01.04	Produced from regional materials of 01.02 or 01.04

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
15.08	Ground-nut oil and its fractions, whether of not refined, but not chemically modified	Produced from regional materials of 12.02	Produced from regional materials of 12.02
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
ex 15.11	Palm oil and its fractions, not refined, but not chemically modified	Produced from regional materials of 12.07	Produced from regional materials of 12.07
ex 15.11	Palm oil and its fractions, refined, but not chemically modified	Produced from regional materials of 12.07	Produced from materials of 15.11
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	Produced from regional materials of 12.06 and 12.07	Produced from regional materials of 12.06 and 12.07
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	Produced from regional materials of Chapter 8, 12.03 and 12.07	Produced from regional materials of Chapter 8, 12.03 and 12.07

	chemically modified	12.05 and 12.07	12.05 and 12.07
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Produced from regional materials of Chapters 7, 8 and 12	Produced from regional materials of Chapters 7, 8 and 12
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
ex 16.01	Sausages and similar products, of pork	Produced from regional materials of 02.03 or 02.06	Produced from regional materials of 02.03 or 02.06
ex 16.02	Hams and shoulders	Produced from regional materials of 02.03	Produced from regional materials of 02.03
ex 17.01	Cane or beet sugar, not containing added flavouring or colouring matter, in solid form	Wholly produced	Wholly produced
ex 17.02	Maltose and fructose, in solid form	Produced by chemical transformation	Produced by chemical transformation
ex 17.03	Molasses resulting from the extraction or refining of sugar, (excluding flavoured or coloured molasses)	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
17.04	Sugar confectionery (including white chocolate) not containing cocoa	Produced from regional materials of 17.01,	Produced from regional materials of 17.01
18.01	Cocoa beans, whole or broken, raw or roasted	Wholly produced	Wholly produced
18.02	Cocoa shells, husks, skins and other cocoa waste	Wholly produced	Wholly produced
18.03	Cocoa paste, whether or not defatted	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
18.04	Cocoa butter, fat and oil	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
18.05	Cocoa powder, not containing added sugar or other sweetening matter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 18.06	Chocolate confectionery	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 50 per cent of the export price of the finished product	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 60 per cent of the export price of the finished product
ex 19.01	Food preparations of malt extract	Produced from malt extract	Produced from malt extract
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Production in which the value of extra-regional materials used does not exceed 50 per cent of export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of export price of the finished product
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding sweet corn and homogenised vegetables)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 20.06	Vegetables preserved by sugar, (drained, glacé or crystallised)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 20.06	Maraschino and glacé cherries	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 20.06	Other fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) (excluding maraschino and glacé cherries)	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included (excluding peanut butter, ground-nuts and cashew nuts)	Produced from regional materials of Chapters 7 and 8, 12.01, 12.02, 12.03, 12.05 to 12.07 and 17.01	Produced from regional materials of Chapters 7 and 8, 12.01, 12.02, 12.03, 12.05 to 12.07 and 17.01
ex 20.08	Peanuts (ground nuts), prepared or preserved	Produced from regional materials of Chapter 8, 12.02 and 17.01	Produced from regional materials of Chapter 8, 12.02 and 17.01
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
ex 21.01	Extracts, essences and concentrates, of coffee, and preparations with a basis of coffee	Produced from regional materials of 09.01	Produced from regional materials of 09.01
ex 21.02	Dried yeast	Produced from seed yeast	Produced from seed yeast

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 21.02	Dead unicellular algae	Wholly produced	Wholly produced
ex 21.06	Frozen mousse	Produced from materials of 21.06 the value of which does not exceed 3 per cent of the export price of the finished product	Produced from materials of 21.06 the value of which does not exceed 3 per cent of the export price of the finished product
ex 22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09 (excluding milk based beverages)	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Produced from materials not included in 22.07 or 22.08	Produced from materials not included in 22.07 or 22.08
ex 22.08	Spirits	Produced from materials not included in 22.07	Produced from materials not included in 22.07
ex 22.08	Liqueurs and other spirituous beverages	Produced from regional materials of 22.07	Produced from regional materials of 22.07
ex 22.09	Spirit vinegar	Produced from regional materials of Chapter 17	Produced from regional materials of Chapter 17



Thank you