



MONTSERRAT

CHAPTER 17.05

CUSTOMS DUTIES AND CONSUMPTION TAX ACT and Subsidiary and Related Legislation

Revised Edition

showing the law as at 1 January 2019

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

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CHAPTER 17.05

CUSTOMS DUTIES AND CONSUMPTION TAX ACT

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CHAPTER 17.05

CUSTOMS DUTIES AND CONSUMPTION TAX ACT

*(Acts 8 of 1995, 12 of 2000, 9 of 2011, S.R.O.s 10/2008, 23/2012,
45/2012, 74/2012, 36/2018 and Act 14 of 2012)*

AN ACT TO PROVIDE FOR THE IMPOSITION OF CUSTOMS DUTIES AND CONSUMPTION TAX AND FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

Commencement

[14 November 1995]

Short title

1. This Act may be cited as the Customs Duties and Consumption Tax Act.

Interpretation

2. In this Act, unless the context otherwise requires—

“**Approved Enterprise**” means any enterprise declared to be an Approved Enterprise under section 6 of the Fiscal Incentives Act; *(Inserted by Act 14 of 2012)*

“**Annex**” means the Common Market Annex to the Treaty establishing the Caribbean Common Market;

“**Common Market**” means the Member States set out in the Third Schedule to this Act;

“**Common Market origin**” means, in relation to any goods, that they were grown, produced or manufactured in and consigned from a place in the Common Market;

“**Common Market rate of duty**” means a rate of Customs Duty which is applicable to goods on the basis of their having been produced or manufactured in, and consigned from any of the Member States and includes any exemption so applicable from custom duties;

“**Comptroller**” means the Comptroller of Customs and Excise;

“**Consumption Tax**” means the tax imposed under section 5;

“**duty**” means duty of Customs chargeable on goods on importation imposed under section 3;

“**entry**” has the same meaning assigned to it in the Customs (Control and Management) Act; *(Inserted by Act 14 of 2012)*

“Funding Agency” means the Department for International Development (DFID), the United Nations Development Programme (UNDP), the Caribbean Development Bank (CDB), the Commonwealth Fund for Technical Corporation (CFTC), Her Majesty’s Government, or any institution, agency or Government which provides funds for the financing of development projects in Montserrat; *(Inserted by Act 14 of 2012)*

“importer” has the same meaning assigned to it in the Customs (Control and Management) Act, (Cap 17.04); *(Inserted by Act 14 of 2012)*

“prescribed” means prescribed by regulation or Order made by the Governor acting on the advice of Cabinet; *(Amended by Act 9 of 2011)*

“proof spirit” means such spirit as at a temperature of fifty one degrees Fahrenheit shall weigh 12/13 of the weight of an equal bulk of distilled water at the same temperature, and the proof of strength shall be that indicated by Sykes Hydrometer;

“tariff headings” means the heading in the Harmonised Commodity Description and Coding System (HS) for the classification of goods in the Customs Tariff;

“Treaty” means the Treaty signed at Chaguaramas, Trinidad, on 4 July, 1973 for the establishment of the Caribbean Community.

Imposition of Customs Duties

3. (1) There is hereby levied upon all goods imported into Montserrat for the purpose of consumption in Montserrat, Customs Duties at the rate specified in subsection (2).

(2) The rate of Customs Duty shall be the rate specified in Column 3 of the First Schedule and such rate shall be the rate in respect of the corresponding class of goods appearing in Column 2 of that Schedule.

(3) Customs Duties are payable by the importer of the goods at the time specified under the provisions of the Customs (Control and Management) Act.

Assessment of Customs Duty

4. The value of goods for the purpose of determining Customs Duty shall be the customs value of goods assessed under the provisions of the Second Schedule to the Customs (Control and Management) Act.

Imposition of Consumption Tax

5. (1) Subject to subsection (5), there is levied a Consumption Tax on all goods imported into Montserrat for the purpose of consumption in Montserrat, and on all goods manufactured or produced in Montserrat.

(2) The rate of Consumption Tax shall be the rate specified in Column 5 of the First Schedule and such rate shall be the rate in respect of the corresponding class of goods appearing in Column 2 of that Schedule.

(3) Consumption Tax on imported goods is payable by the importer of those goods at the time prescribed for the payment of Customs Duties under the provisions of the Customs (Control and Management) Act.

(4) Consumption Tax on goods produced or manufactured in Montserrat is payable by the producer or manufacturer of goods as the case may be, at the time of production or manufacture of the goods or at such time as may be prescribed by the Governor acting on the advice of Cabinet. *(Amended by Act 9 of 2011)*

(5) No Consumption Tax shall be payable on goods manufactured or produced in Montserrat and exported.

Assessment of Consumption Tax

6. The value of goods for the purpose of assessing Consumption Tax on imported goods is the Customs value ascertained in accordance with the Second Schedule to the Customs (Control and Management) Act plus the Customs Duty payable on such goods.

Processing fee

7. (1) An importer who is granted an exemption from the payment of customs duties and consumption tax under this Act or any other enactment shall pay a fee to the Comptroller for the processing of an entry for all goods imported by him into Montserrat which benefit from the exemption.

(2) The processing fee in subsection (1) is 5% of the CIF value of the imported goods.

(3) The Governor acting on the advice of Cabinet may by Order vary the processing fee by not more than 3 percentage points.

(Inserted by Act 14 of 2012)

Exemption from processing fee

8. (1) A processing fee is not payable for processing an entry in respect of the following—

- (a) goods exempted from customs duty and consumption tax under the Second Schedule, imported by and for the use of the following charitable and other organisations—
 - (i) Montserrat Branch British Red Cross Society;
 - (ii) all sporting organisations registered under the laws of Montserrat;
 - (iii) Boy Scout Association;
 - (iv) Girl Guides Association;

- (v) Boy's Brigade;
 - (vi) University of the West Indies;
 - (vii) Old People's Welfare Association;
 - (viii) Golden Years Foundation; and
 - (ix) Girls Brigade;
- (b) goods imported by an Approved Enterprise for the purpose of manufacture and re-export or assembly and re-export;
 - (c) goods imported by a Funding Agency;
 - (d) plant and equipment in excess of \$50,000 imported by and for the establishment of an Approved Enterprise;
 - (e) goods imported for use on any project being funded by a funding agency;
 - (f) fishing equipment imported by a fisherman who is a member of the Montserrat Fishing Cooperative or who is certified as a fisherman by the Ministry of Agriculture;
 - (g) a motor vehicle imported every five years by a current member of the Legislative Assembly pursuant to an Order made under section 19(2);
 - (h) goods and materials imported by Montserrat National Trust exclusively for the use of the National Trust;
 - (i) items for the promotion of the arts and culture, including prizes for distribution during the annual Christmas Festival Season, imported by the Festival Committee, provided the items are verified by the Department of Culture and approved by the Ministry of Finance;
 - (j) items for the promotion of sport events, including prizes for distribution during the annual round the island relay, the volcano half marathon and other such events; and
 - (k) goods imported for use by a friendly society or a fraternal organisation approved by the Governor acting on the advice of Cabinet.

(2) The Governor acting on the advice of Cabinet may by Order exempt any person, organisation, entity or body from payment of a processing fee.

(Inserted by Act 14 of 2012)

Conditional duty exemptions

9. (1) The goods described in Part 1 of the Second Schedule are exempt from Customs Duty and Consumption Tax when such goods are imported by persons, enterprises or organisations in the circumstances specified in Part 1 of that Schedule.

(2) For the avoidance of doubt, the goods listed in Second Schedule are not eligible for exemption from Customs Duty and Consumption Tax under subsection (1).

(3) The Governor acting on the advice of Cabinet may by Order add to or delete therefrom the names of persons, enterprises or organisations in the Second Schedule, or goods listed in Part 2 of the Second Schedule.

(Inserted by Act 12 of 2000 and amended by Act 9 of 2011)

Adjustment levy on petroleum products

10. (1) There shall be an adjustment levy on petroleum products imported into Montserrat for the purpose of consumption in Montserrat.

(2) The adjustment levy is payable by the importer of petroleum products at the time, and at such rate or in accordance with such formula, as may by Order be prescribed by the Governor acting on the advice of Cabinet.
(Amended by Act 9 of 2011)

(3) The laying requirements stipulated in section 19(4) in respect of an order made under section 19(1) shall apply in like manner to an order made under this section.

Exemption for goods of Common Market origin

11. Notwithstanding section 3, goods of Common Market origin shall be exempt from the payment of Customs Duty on their importation into Montserrat.

Rules for determining origin and place of consignment of goods

12. (1) The Governor acting on the advice of Cabinet may by regulations make provision as to the cases in which goods are eligible for a Common Market rate of duty or are not to be treated as of Common Market origin, as to the time by reference to which the question whether goods are to be so treated is to be decided and as to the evidence which is to be required for the purpose of ascertaining whether goods are or are not to be so treated. *(Amended by Act 9 of 2011)*

(2) Where in connection with eligibility for a Common Market rate of duty, any question arises whether goods are of Common Market origin the Comptroller may require the importer of the goods to furnish to the Comptroller in such form as the Comptroller may prescribe, proof of any fact alleged in support of the origin of the goods and if such proof is not furnished to the satisfaction of the Comptroller the question may be determined without regard to that fact.

(3) Regulations made under this section may establish different criteria for different classes of goods.

Application of Act to subsequent treaty with Common Market countries

13. (1) If it appears that by reason of any treaty with respect to trade between all or any of the countries which are for the time being parties to the Treaty, or between all or any of those countries and any other country, it is expedient so to do, the Legislative Assembly may by Resolution direct that this Act shall have effect with such adaptations or modifications of references to the Treaty, Common Market origin or Common Market rates of duty as may be specified in the Resolution. *(Amended by Act 9 of 2011)*

(2) A Resolution made under subsection (1) shall be published in the *Gazette*, and shall have effect from the day on which it was passed by the Legislative Assembly. *(Amended by Act 9 of 2011)*

Country may be deemed to be in Common Market Area

14. (1) The Governor acting on the advice of Cabinet may by Order declare that any Country not specified in the Third Schedule shall be included in the Common Market, and upon such declaration that country shall be deemed to be named in the Schedule.

(2) The Governor acting on the advice of Cabinet may by Order declare that any Country named in the Third Schedule to this Act shall cease to be included in the Common Market, and such country shall be deemed no longer to be named in the Schedule.

(Amended by Act 9 of 2011)

Entry of goods without payment of duty in certain cases

15. (1) The Comptroller may give permission to any person to bring into Montserrat any goods without payment of duty and Consumption Tax thereon upon being satisfied that such goods are so brought in for temporary use only.

(2) Permission granted under subsection (1) shall be subject to the following conditions—

(a) that such goods shall be taken out of Montserrat within three months of the date of such permission; and

(b) that the person to whom such permission is given deposits with the Comptroller the amount of the duty and Consumption Tax on such goods.

(3) If such goods are not taken out of Montserrat within three months of the date of the said permission, the deposit in the hands of the Comptroller shall be forfeited.

(4) If goods are taken out of Montserrat in accordance with a permission granted under subsection (2) the deposit made in respect of the goods shall be refunded.

(5) The Comptroller may in his discretion allow goods imported into Montserrat under this section to remain in Montserrat for a period in excess of

three months where he is satisfied that the goods are the *bona fide* property of a person on a temporary visit to Montserrat.

Restriction on the transfer of exempt items

16. (1) An importer who has been granted an exemption from the payment of Customs Duties and Consumption Tax shall not within five years of its importation transfer an exempted item, without the authority of the Financial Secretary.

(2) The Comptroller shall levy Customs Duty and Consumption Tax upon an exempted item which is transferred contrary to subsection (1).

(3) An importer who violates subsection (1) shall pay Customs Duty and Consumption Tax at the rates applicable—

- (a)* at the date of importation, if the exempted item is transferred within six months from the date of importation; or
- (b)* at the date of transfer of the exempted item, if the date is more than six months and less than five years after the date of importation.

(4) All sums due and payable under this section may be recovered as a debt due to the Crown in civil proceedings.

(5) In this section “**transfer**” includes—

- (a)* the sale, exchange or giving away of an exempted item; or
- (b)* the conversion of an exempted item to a use other than the use for which it was imported.

(Substituted by Act 14 of 2012)

Taxes to be paid into Consolidated Fund

17. All duties and taxes collected under this Act shall be paid into the Consolidated Fund of Montserrat for the use of the Government of Montserrat.

Currency

18. All sums of money payable under this Act shall be payable in Eastern Caribbean Currency.

Power to alter Customs Duty and Consumption Tax¹

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- ¹ S.R.O. 7/ 2011 - Legislators (Exemption) Order, 2011 – exempted on the importation of a motor vehicle once in every five years.
- S.R.O. 41/2011 - Non-Commercial Goods Order, 2011 – exempt private individuals in receipt of food and clothing from a private individual overseas – CIF value of \$500 on each shipment up to a maximum CIF value of \$1,500 per year.
- S.R.O. 48/2012 - University of the West Indies Open Campus) (Exemption) Order, 2012 exempted from the payment of customs duty and consumption tax on all items imported for use in its educational programmes.
- S.R.O. 25/2013 - Exemption of Caribbean Essence W.I from the payment of \$7300 customs duties and consumption tax on the importation of furniture, fixtures and equipment.
- S.R.O. 54/2014 - Exemption of Ganeshwar Beni from payment of customs duties and consumption tax on the importation of raw materials and equipment used for manufacturing jewelry.
- S.R.O. 3/2015 - Exemption of customs duties and consumption tax on the importation of equipment used for to facilitate the deployment of mobile communications.
- S.R.O. 32/2015 - Exemption of Montserratians building their first home from payment of customs duties and consumption tax on the importation of construction materials not exceeding \$40,000.
- S.R.O. 6/2017 - Exemption of the Deputy Governor, Director of Public Prosecutions and Registrar of the High Court from customs duty and consumption tax on the importation of a motor vehicle once every five years.
- S.R.O. 20/2017 - Exemption Veta Wade, trading as AQUA Montserrat, from customs duty and consumption tax on the importation of one Suzuki Grand Vitara X and listed equipment.
- S.R.O. 26/2017 - Exemption of Gesiere Smith, trading as Africana Fashions, from of customs duties and consumption tax on the importation of cotton material, dyes and wax.
- S.R.O. 35/2017 - Eliminates duty and reduces consumption tax on scheduled goods until July 31, 2019.
- S.R.O. 42/2017 - Exemption of Chivone Gerald from customs duties and consumption tax on the importation of a motor vehicle and scheduled items for 2 years from the date of the order.
- S.R.O. 45/2017 - Exemption of a person who imports an item to construct, repair or maintain a building, recreational facility or tourist facility in Zone C (attached to the order) from customs duties and consumption tax. until 26 July 2020.
- S.R.O. 46/2017 - Exemption of M. S. Osborne Limited from customs duties and consumption tax on the importation of two SUV Jeeps and scheduled items for 2 years from the date of publication of the order.
- S.R.O. 58/2017 - Extends exemption of Steve Christianson from the payment of customs duties and consumption tax given by SRO 48/2016 on the importation of a Kia Sorento and personal items until 3 November 2019.
- S.R.O. 59/2017 - Extends exemption of Sven-GunnarAndersson from the payment of customs duties and consumption tax given by SRO 49/2016 on the importation of a Mercedes Benz Glk 220 and personal items until 3 November 2019.
- S.R.O. 15/2018 - Exempts a person building a home for sale or rental in Montserrat from customs duties and consumption tax on importation of construction materials, equipment and furnishings if the total investment in the home to be built is not less than US\$180,000.
- S.R.O. 19/2018 - Exempts scheduled charitable organisations from customs duty, consumption tax and processing fees on the importation of a maximum of three motor vehicles every five years.
- S.R.O. 23/2018 - Exempts Aloe Montserrat Company Limited from customs duties and consumption tax on importation of scheduled items and motor vehicles.
- S.R.O. 33/2018 - Exempts B.B.C Radio and TV Ltd. from customs duties and consumption tax on the importation of the scheduled items.
- S.R.O. 43/2018 - Exempts Genesis Steel Orchestra from customs duties and consumption tax on importation of scheduled items.
- S.R.O. 44/2018 - Exempts Cable & Wireless Communications from customs duties and consumption tax on the importation of scheduled items.
- S.R.O. 45/2018 - Exempts Island Solutions from customs duties and consumption tax on the importation of scheduled items.

19. (1) The Governor acting on the advice of Cabinet may by Order increase, reduce, abolish or otherwise alter the rate of Customs Duties and Consumption Tax imposed by this Act.

(2) The Governor acting on the advice of Cabinet may by Order exempt any person or institution from the payment of Customs Duty or Consumption Tax or both on such conditions as may be specified in the Order.

(3) An Order under subsection (1) shall lapse and cease to have effect on the expiration of ninety days beginning with the day on which the Order was made, unless at some time before the expiration of that period it is approved by Resolution of the Legislative Assembly, without prejudice however to the validity of anything previously done under the Order.

(4) An Order made under subsection (2) shall be laid before the Legislative Assembly at its meeting next following the date on which the Order was made.

(5) In reckoning the period of ninety days for the purpose of subsection (3), no account shall be taken of any time during which the Legislative Assembly is dissolved.

(6) Unless it is therein otherwise provided, an Order made under this section shall take effect on the date on which the Order is made.

(Amended by Act 9 of 2011)

Effect of obligation to pay Customs Duty and Consumption Tax

20. Where any obligation has been entered into for the payment of Customs Duties and Consumption Tax, such obligation shall be deemed to be an obligation to pay all Customs Duty and Consumption Tax which may become legally payable or which are made payable or recoverable under any Act relating to Customs Duty and Consumption Tax for the time being in force and to pay the same as the same becomes payable.

Measurement for purpose of Customs Duties

21. Customs Duty and Consumption Tax shall be based on either the International System of Units or the Imperial System of Measurement as set out in the Tariff structure in the First Schedule.

Licensing duty free sales

22. (1) The Governor acting on the advice of Cabinet may upon application made in the prescribed manner grant to a person who is the holder of a Merchant's Licence under the Trade Licences Act, a licence (hereinafter referred to as a "**Duty-Free Sales Licence**") to import, store and sell goods free of Customs Duty and Consumption Tax upon the following conditions—

(a) that the goods are of the class or description specified in the Duty-Free Sales Licence;

- (b) that the goods are imported in compliance with any conditions as to quantity, place of origin and otherwise as may be specified in the Duty-Free Sales Licence;
- (c) that the holder of the Duty-Free Sales Licence obtains from the Comptroller a licence for a warehouse under the provisions of the Customs (Control and Management) Act for the storage of goods the subject of the Duty-Free Sales Licence and separate from any other warehouse which the holder may operate;
- (d) that the goods are stored only in the warehouse in respect of which a licence for such goods has been issued by the Comptroller;
- (e) that the goods are sold only to persons not deemed to belong to Montserrat within the meaning of the Immigration Act:

Provided that, consumable goods may be sold to any person who is due to leave Montserrat within seven days after purchase of the goods, as shown by an airline or shipping ticket; and

- (f) that the goods are delivered to the purchaser in sealed packages upon his departure from Montserrat and after he has cleared customs and emigration formalities at the point of departure.

(Amended by Act 9 of 2011)

(2) Goods imported, stored and sold in conformity with the provisions of a Duty-Free Sales Licence issued under subsection (1) shall be allowed into Montserrat free of Customs Duties and Consumption Tax.

(3) Goods imported under the authority of a Duty-Free Sales Licence and disposed of otherwise than in accordance with the provisions of this section and the terms of such licence shall be chargeable with Customs Duty and Consumption Tax at three times the rate otherwise applicable to such goods under the provisions of this Act and liable to forfeiture.

(4) The Governor acting on the advice of Cabinet may upon granting a Duty-Free Sales Licence attach conditions thereto additional to those set out in subsection (1) and upon renewing such licence may add to or vary any such conditions. *(Amended by Act 9 of 2011)*

(5) Every Duty-Free Sales Licence shall expire on the 31st December of each year but shall be renewable upon application therefor in the prescribed manner.

(6) The Governor acting on the advice of Cabinet may at any time revoke a Duty-Free Sales Licence if satisfied that the holder thereof has disposed of goods the subject of the licence otherwise than in accordance with this section and with any other condition attached to such licence. *(Amended by Act 9 of 2011)*

(7) The Governor acting on the advice of Cabinet may make Regulations prescribing the manner of application for the grant and renewal of a Duty-Free Sales Licence, the additional conditions, if any, to be attached to

such licence, the identification and packaging of goods the subject of such licences, the inspection of premises where such goods are stored, the documents and information to be provided by the holder in connection with sales of such goods and the fee payable for the issue of a Duty-Free Sales Licence. *(Amended by Act 9 of 2011)*

(8) The provisions of this section shall not exempt the importer of any goods to which a Duty-Free Sales Licence applies from complying with the requirements of the Customs (Control and Management) Act as to entry and clearance of such goods.

(9) Any person who buys goods duty free under the provisions of this section and knowingly re-imports them or causes or permits them to be re-imported into Montserrat shall be liable to pay duty and Consumption Tax on such goods at twice the rate otherwise applicable to such goods under the provisions of this Act and such goods shall be liable to forfeiture.

Regulations

23. (1) The Governor acting on the advice of Cabinet may make Regulations for giving effect to the provisions of this Act. *(Amended by Act 9 of 2011)*

(2) The laying requirements stipulated in section 19(4) in respect of an order made under section 19(1) shall apply in like manner to Regulations made under this section.

FIRST SCHEDULE*(Sections 3 and 5)***THE MONTSERRAT CUSTOMS AND EXCISE TARIFF**

SECOND SCHEDULE*(Section 8)***CONDITIONAL DUTY EXEMPTIONS**

*(First and Second Schedule amended by S.R.O. 56/2011
and substituted by S.R.O. 23/2012 and replaced by S.R.O. 45/2012
and amended by S.R.O. 74/2012 and S.R.O. 36/2018)*

*[These Schedules are bulky and have been printed and published separately and
available for inspection at the Office of the Legislature, Farara Plaza, Brades,
Montserrat]*

THIRD SCHEDULE*(Section 2)***MEMBER TERRITORIES OF THE COMMON MARKET**

Antigua and Barbuda
Barbados
Belize
Dominica
Grenada
Guyana
Jamaica
Montserrat
St. Christopher and Nevis
St. Lucia
St. Vincent and the Grenadines
Suriname
Trinidad and Tobago

**CUSTOMS DUTIES AND CONSUMPTION TAX (RETURNING MONTSERRATIANS)
(EXEMPTION) ORDER – SECTION 19**

(S.R.O. 41/2014)

Commencement

[31 July 2014]

Short title

1. This Order may be cited as the Customs Duties and Consumption Tax (Returning Montserratians) (Exemption) Order.

Exemption

2. (1) A Montserratian who has resided outside of Montserrat for a period of five years or more and returns to Montserrat to reside with the intention of remaining in Montserrat permanently may—

- (a) import the items set out in the Schedule free of customs duties and consumption tax; and
- (b) import into or purchase a motor vehicle in Montserrat free of customs duties and consumption tax.

(2) A Montserratian who qualifies for an exemption under subparagraph (1) shall not be eligible for an exemption on the expiration of three years after his return to Montserrat.

(3)¹ A grantee of an exemption under subparagraph (1) shall pay processing fees on the first \$50,000 of the value of the items set out in the Schedule and is exempted from the payment of any further processing fee.

(4) A grantee of an exemption under subparagraph (1) shall pay processing fees on the first \$50,000 of the value of a motor vehicle imported into or purchased in Montserrat and is exempted from the payment of any further processing fee.

(Amended in 2019 Revision)

Limitation

3. (1) An application for an exemption under paragraph 2 may be made to the Comptroller of Customs and Excise—

- (a) by an individual who is not part of a household; or
- (b) if an individual is part of a household, by the individual on behalf of the household.

(2) In this paragraph—

“**cohabitant**” means a person who is living with a person of the opposite sex as a husband or wife although not married to that person;

¹ Subsections (3) and (4) of the Order are spent and were deleted in the 2019 Revision and subsections (5) and (6) are renumbered accordingly.

“**dependants**” include children, parents and grandparents; and

“**household**” means—

- (a) a man and his wife or cohabitant residing in the same house;
- (b) a man and his dependants residing in the same house;
- (c) a woman and her husband or cohabitant residing in the same house;
- (d) a woman and her dependants residing in the same house; or
- (e) a man and his wife or his cohabitant and their dependants residing in the same house.

Conditions

4. (1) The following conditions apply to the granting of exemptions under paragraph 2—

- (a) a grantee of an exemption shall not subsequently be granted the same exemption under this Order;
- (b) a grantee of an exemption who, within five years from the date of the exemption, sells or commercially exchanges an item imported or purchased under the exemption shall pay to the Comptroller of Customs and Excise all taxes and duties waived under the exemption;
- (c) a grantee of an exemption who, within five years of the grant of the exemption, leaves Montserrat and resides outside Montserrat for a continuous period in excess of one year shall pay to the Comptroller of Customs and Excise all taxes and duties waived under the exemption.

(2) The Governor acting on the advice of Cabinet may waive the application of—

- (a) subparagraph (1)(b) in a particular case; or
 - (b) subparagraph (1)(c) in any particular case, including if the grantee of the exemption resides outside Montserrat—
 - (i) due to ill health and obtains a certificate from a registered medical practitioner evidencing proof of illness; or
 - (ii) for the purposes of pursuing a recognized course of full time study or training and obtains a certificate to that effect from the Ministry of Education.
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SCHEDULE*(Paragraph 2)***LIVING ROOM**

<i>Quantity</i>	<i>Description</i>
1	Couch
2	Television Set
1	Video Recorder
1	Components Set including Compact Disc Player
1	Portable Radio/Tape Recorder
2	Telephone
1	Answering Machine
1	Living Room Suite
3	Lamp
2	Chandelier

BEDROOM

4	Bed/Mattress
4	Dresser
4	Chest of Drawers
4	Bedside Table
8	Bedroom Chair
4	Wardrobe
4	Lamp for Bedside Table
4	Lamp for Dresser
1	Sofa Bed
1	Baby Crib
1	Playpen
4	Clothes Hamper
2	Shelf Units (Bathroom)
2	Bathroom Scale

DINING ROOM

- 1 Dining Room Set (Table and Chairs)
- 1 Liquor Trolley
- 4 End Table
- 1 Coffee Table
- 1 Curio Display Cabinet

KITCHEN

- 1 Microwave Oven
- 1 Stove (Gas or Electric)
- 1 Refrigerator
- 1 Washing Machine
- 1 Dryer
- 1 Kitchen Table
- 6 Kitchen Stool/Chair
- 1 Deep Freezer/Freezer
- 1 Kitchen Cabinets
- 1 Kitchen Ladder (Step Ladder)
- Pots and Pans
- Electric Kettle
- Cutlery
- Chinaware
- Crystal
- 1 Electric Can Opener
- 1 Kitchen Scale
- 1 Electric Knife
- 1 Electric Scale
- 1 Electric Juicer
- 1 Electric Kitchen Saw
- 1 Toasters
- 1 Toaster Oven
- 1 Pressure Cooker
- 1 Blender

1	Food Processor
1	Coffee Maker
1	Percolator
2	Canister Set
1	Hot Plate
	Other small electrical appliances for domestic use

OTHER

1	Patio Set
6	Veranda Chair
4	Lounge Chair
4	Wall Clock
2	Ironing Board
1	Sewing Machine
2	Desk
2	Chair
1	Typewriter and Stand
1	Safe
1	Personal Computer and Stand
1	Printer and Printer Stand
2	Recliner
1	Fax Machine
1	Lawn Mower
1	Barbeque Grill
1	Ladder
1	High Chair
1	Rocking Chair
1	Aquarium
2	Irons
1	Hair Dryer
2	Blow Dryer
1	Vacuum Cleaner
4	Fan

4 Mirror

2 Rug

REASONABLE QUANTITY

Carpet and Under Layer

Drapes

Household Linen

Blinds

Musical Instrument

Floor Polish

Wall Painting

**CUSTOMS DUTIES AND CONSUMPTION TAX (RETURNING MONTSERRATIANS)
(EXEMPTION) ORDER – SECTION 19**

(S.R.O. 29/2017)

Commencement

[22 December 2017]

Short title

1. This Order may be cited as the Customs Duties and Consumption Tax (Returning and Overseas Montserratians) (Exemption) Order.

Interpretation

2. In this Order, “**Montserratian**” has the meaning assigned to it in the Constitution of Montserrat (Cap. 1.01).

Application

3. This Order applies to a Montserratian who—

- (a) has resided in Montserrat for three years or less immediately before the commencement of this Order, after residing outside Montserrat for at least five years; or
- (b) resides outside Montserrat.

Exemption

4. A Montserratian under paragraph 3 is exempted from the payment of customs duties and consumption tax on the importation of—

- (a) construction materials;
- (b) equipment; or
- (c) furnishings,

for the purpose of constructing a family home owned by him.

Conditions

5. (1) A Montserratian who intends to apply for an exemption under paragraph 4 shall submit a written application for the exemption to the Comptroller of Customs and Excise.

(2) The application under subparagraph (1) shall be accompanied by—

- (a) a copy of the land register or land certificate identifying the land on which the family home is to be constructed;
- (b) evidence that development permission has been granted under the Physical Planning Act (Cap. 8.03) for the construction of the family home;

- (c) a copy of the architectural plan approved as part of the grant of development permission under sub-subparagraph (b);
- (d) an invoice of the items in respect of which an exemption is sought under paragraph 4; and
- (e) certification from the Director of Public Works that the items and quantities of the items in respect of which an exemption is sought correspond to the family home to be constructed.

(3) A Montserratian shall only use his funds that are generated outside Montserrat to construct the family home.

(4) A Montserratian shall—

- (a) be granted an exemption under this Order only once; and
- (b) not be granted an exemption under this Order if he has received—
 - (i) a housing grant from the Government of Montserrat; or
 - (ii) a similar exemption under—
 - (A) a Customs Duties and Consumption Tax (Returning Montserratians) (Exemption) Order;
 - (B) the Customs Duties and Consumption Tax (Returning and Overseas Montserratian National) (Exemption) Order 2011 (S.R.O. 43 of 2011); or
 - (C) the Customs Duties and Consumption Tax (Development of Private Homes) (Exemption) Order 2014 (S.R.O. 32 of 2015).

**CUSTOMS DUTIES AND CONSUMPTION TAX (COMMUNITY ORIGIN) REGULATIONS –
SECTION 23**

(S.R.O. 32/2004)

Commencement

[5 July 2004]

Short title

1. These Regulations may be cited as the Customs Duties and Consumption Tax (Community Origin) Regulations.

Application

2. These Regulations shall govern the determination required under section 12 of the Customs Duties and Consumption Tax Act, as to whether goods are eligible for Caribbean Community rate of duty, whether goods are or are not to be treated as a Caribbean Community Origin, and the evidence which is to be required or is to be sufficient for the purpose of showing that goods are not to be so treated.

Goods to be treated as having been produced or manufactured in the common market

3. Subject to the provisions of this regulation, goods that have been consigned from one Member State to a consignee in another Member State shall be treated as being of Community origin, where the goods—

- (a) have been wholly produced within the Community; or
- (b) have been produced within the Community wholly or partly from materials imported from outside the Community or from materials of undetermined origin by a process which effects a substantial transformation characterized—
 - (i) by the goods being classified in a tariff heading different from that in which any of those materials is classified; or
 - (ii) in the case of the goods set out in the List in Schedule I to the Treaty (hereinafter referred to as “**the List**”), only by satisfying the conditions therefore specified.

Repair, revocation and improvement within the Caribbean Community market

4. Goods that have been consigned from one Member State to a consignee in another Member State for repair, renovation or improvement shall, on their return to the Member State from which they were exported, be treated for the purpose of re-importation only, in like manner as goods which are of Community origin, provided that, the goods are re-consigned directly to that Member State from which they were exported and the value of materials imported from outside the Community or of undetermined origin which have been used in the process of repair, renovation or improvement does not exceed—

- (a) in the case where the goods have undergone the process of repair, renovation or improvement in a More Developed Country, 65 per cent of the cost of repair, renovation or improvement;
- (b) in the case where the goods have undergone the process of repair, renovation or improvement in a Less Developed Country, 80 per cent of the cost of repair, renovation or improvement.

Safeguard provisions

5. Where there is an interruption or inadequacy of supplies of regional materials and the manufacturer of goods, for which the qualifying condition for Community origin is that of “wholly produced” or “produced from regional materials”, is unable by reason of circumstances beyond his control to obtain supplies of the regional materials, he shall so inform the competent authority.

Competent authority

6. The competent authority shall—

- (a) after receipt of information from the manufacturer, cause investigations to be made into the matter, and if he is satisfied that the representation from the manufacturer is justified, submit to the Secretary-General in the prescribed instrument an application for a certificate provided for in this Article;
- (b) at the time of making the application, inform the other Member States of the inability of the manufacturer to obtain the supplies of the required materials from within the Community with respect to quantities and specifications of the materials sought and the period during which the materials are required.

Application from competent authority

7. The Secretary-General shall, on receipt of the application from the competent authority—

- (a) forthwith make the relevant enquiries by the quickest possible means from the competent authorities in the other Member States as to their ability to supply the materials required by the manufacturer; and
- (b) request a reply to the enquiry from each competent authority within seven calendar days of the dispatch of his enquiry.

Enquiry

8. A competent authority shall reply to the enquiry referred to in regulation 7 within the time specified.

Application

9. Where the Secretary-General, on the basis of his investigations is satisfied that the application received from the competent authority justifies favourable consideration, he shall, notwithstanding that he may not have received a reply to his

enquiry from one or more Member States, within fourteen calendar days after the receipt of the application from the competent authority, issue, on behalf of COTED, a certificate to the competent authority authorizing the use of like materials from outside the Community, subject to such conditions as he may think fit to impose.

Issue of certificate

10. The Secretary-General shall inform the Member States of the issue of his certificate, including any conditions attaching thereto and that notwithstanding anything to the contrary in the provisions of this Article, goods manufactured from like materials imported from outside the Community shall be deemed to be of Community origin.

Imports

11. A Member State may treat as of Community origin any imports consigned from another Member State, provided that, the like imports consigned from any other Member State are accorded the same treatment. Member States concerned shall promptly inform COTED of any trading arrangements concluded pursuant to this paragraph and COTED may, as it thinks fit, recommend to the Member States concerned the adoption of alternative trading arrangements.

Schedule I to apply

12. The provisions of Schedule I shall apply to and have effect for the purposes of this Article. COTED shall keep the Schedule and, in particular, the List under continuous review, and may amend the Schedule in order to ensure the achievement of the objectives of the Community.

Report of issue of certificate

13. The issue of a certificate in accordance with regulation 7 shall be reported by the Secretary-General to COTED at the Meeting of COTED next following the date of issue thereof.

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

This Schedule consists of —

- (a) the List comprising goods referred to in sub-paragraph (b)(ii) of paragraph 1 of Article 84 of the Treaty;
- (b) the Rules regarding Community origin.

The list

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

- (i) In this List, where a tariff heading 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.

THE LIST

TARIFF HEADING	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 Community, provided that, the weight of each animal did not exceed 270 kg on first importation into the Community	Produced from bovine animals of 01.02 imported from outside the Community, provided that, the weight of each animal did not exceed 270 kg on first importation into the Community
02.02	Meat of bovine animals, frozen	Produced from bovine animals of 01.02 imported from outside the Community, provided that, the weight of each animal did not exceed 270 kg on first importation into the Community	Produced from bovine animals of 01.02 imported from outside the Community, provided that, the weight of each animal did not exceed 270 kg on first importation into the Community
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
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen	Wholly produced	Wholly produced
02.08	Other meat and edible meat offal, fresh, chilled or frozen	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
0209.00	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; pasteurized 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% 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% of the export price of the finished product.
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% 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% of the export price of the finished product.
04.06	Cheese	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product.	Production in which the value of extra regional materials does not exceed 70% 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

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting materials.	Wholly produced	Wholly produced
0504.00	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
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, whale-bone 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

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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
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	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 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 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% of all materials used.	Production in which the value of extra-regional materials used does not exceed 40% of all materials used.
ex 09.10	Cummin 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% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product.
ex 11.02	Cereal flours other than of wheat Cereal grains otherwise worked (for example, hulled, rolled, flaked,	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 11.03	Cereal groats, meal and pellets (other than cornmeal)	Wholly produced	Wholly produced
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 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 07.13, of sago or of roots or tubers of heading 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; insulin	Wholly produced	Wholly produced
1109.00	Wheat gluten, whether or not dried	Wholly produced	Wholly produced
1201.00	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
12.05	Rape or colza seeds, whether or not broken	Wholly produced	Wholly produced
12.06	Sunflower seeds, whether or not broken	Wholly produced	Wholly produced
12.07	Other oil seeds and oleaginous fruits, whether or not broken	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard or of soya beans.	Wholly produced	Wholly produced
12.12	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 <i>Cichorium-intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	Wholly produced	Wholly produced
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Wholly produced	Wholly produced
12.14	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	Wholly produced	Wholly produced
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

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
1402.00	Vegetable materials of a kind used 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
1403.00	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 1501.00	Pig fat (including lard) and poultry fat, other than that of heading 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
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03	Produced from regional materials of 01.02 or 01.04	Produced from regional materials of 01.02 or 01.04
15.08	Ground-nut oil and its fractions, whether or 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 15.09	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 15.11	Palm oil and its fractions, not refined, but not chemically modified.	Produced from regional materials of 12.07	Produced from 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 regional 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
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	Produced from regional materials of 12.05 and 12.07	Produced from regional materials of 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 1601.00	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

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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
17.04	Sugar confectionary (including white chocolate) not containing cocoa.	Produced from regional materials of 17.01	Produced from regional materials of 17.01
1801.00	Cocoa beans, whole or broken, raw or roasted.	Wholly produced	Wholly produced
1802.00	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% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product
1804.00	Cocoa butter, fat and oil	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product.
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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% 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% of the export price of the finished product.
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% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 60% of the 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% of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product.
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% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
20.05 ex	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
2006.00	Vegetables preserved by sugar, (drained, glace or crystallised)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 2006.00	Maraschino and glace cherries	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product
ex 2006.00	Other fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) (excluding maraschino and glace 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 puree 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, 12.03, 12.05 to 12.07 and 17.01	Produced from regional materials of Chapter 7 and 8, 12.03, 12.05 to 12.07 and 17.01

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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 ex	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
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
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% of the export price of the finished product.	Produced from materials of 21.06 the value of which does not exceed 3% 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 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

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 22.08	Liqueurs and other spirituous beverages	Produced from regional materials of 22.07	Produced from regional materials of 22.07
ex 2209.00	Spirit vinegar	Produced from regional materials of Chapter 17	Produced from regional materials of Chapter 17
23.09	Prepared complete animal feeds	Produced from materials of 23.09 the value of which does not exceed 5% of the export price of the finished product.	Produced from materials of 23.09 the value of which does not exceed 5% of the export price of the finished product
ex 2501.00	Refined salt	Produced from rock salt or sea salt	Produced from rock salt or sea salt
25.15	Marble, travertine, ecaussine and other calcereous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Produced by sawing	Produced by sawing
ex 27.10	Lubricating oils	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
2810.00	Oxides of boron; boric acids	Produced by chemical transformation	Produced by chemical transformation
ex 28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals, (excluding water and sulphur dioxide)	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.12	Halides and halide oxides of non-metals	Produced by chemical transformation	Produced by chemical transformation
28.13	Sulphides of non-metals, commercial phosphorus trisulphide.	Produced by chemical transformation	Produced by chemical transformation
28.18	Artificial corundum whether or not chemically defined; aluminium oxide; aluminium hydroxide.	Produced by chemical transformation	Produced by chemical transformation
ex 28.27	Bromides and bromide oxides; iodides and iodide oxides	Produced by chemical transformation	Produced by chemical transformation
ex 28.28	Hypobromites	Produced by chemical transformation	Produced by chemical transformation
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	Produced by chemical transformation	Produced by chemical transformation
28.30	Sulphides; polysulphides	Produced by chemical transformation	Produced by chemical transformation
28.32	Sulphites; thiosulphates	Produced by chemical transformation	Produced by chemical transformation
ex 28.33	Peroxisulphates (persulphates)	Produced by chemical transformation	Produced by chemical transformation
28.34	Nitrites; nitrates	Produced by chemical transformation from materials of 28.43	Produced by chemical transformation from materials of 28.43
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	Produced by chemical transformation	Produced by chemical transformation
28.37	Cyanides, cyanide oxides and complex cyanides	Produced by chemical transformation	Produced by chemical transformation
28.39	Silicates; commercial alkali metal silicates	Produced by chemical transformation	Produced by chemical transformation
28.40	Borates; peroxoborates (perborates)	Produced by chemical transformation	Produced by chemical transformation
28.41	Salts of oxometallic or peroxometallic acids	Produced by chemical transformation	Produced by chemical transformation
28.42	Other salts of inorganic acids or peroxyacids, excluding azides.	Produced by chemical transformation	Produced by chemical transformation
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	Produced by chemical transformation	Produced by chemical transformation
ex 2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); amalgams, other than amalgams of precious metals	Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51	Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51
29.01	Acyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.02	Cyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.03	Halogenated derivatives of hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Produced by chemical transformation	Produced by chemical transformation
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.07	Phenols; phenol-alcohols	Produced by chemical transformation	Produced by chemical transformation
29.09	Ethers, ether-alcohols, ether- phenols, ether-alcohol- phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Produced by chemical transformation	Produced by chemical transformation
29.10	Expoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three- membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Produced by chemical transformation	Produced by chemical transformation
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	Produced by chemical transformation	Produced by chemical transformation
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	Produced by chemical transformation	Produced by chemical transformation
29.26	Nitrile function compounds	Produced by chemical transformation	Produced by chemical transformation
2927.00	Diazo, azo or azoxy compounds	Produced by chemical transformation	Produced by chemical transformation
2928.00	Organic derivatives of hydrazine or of hydroxylamine	Produced by chemical transformation	Produced by chemical transformation
29.30	Organo-sulphur compounds	Produced by chemical transformation	Produced by chemical transformation
2931.00	Other organo-inorganic compounds	Produced by chemical transformation	Produced by chemical transformation
29.32	Heterocyclic compounds with oxygen hetero-atom (s) only	Produced by chemical transformation	Produced by chemical transformation
29.33	Heterocyclic compounds with nitrogen hetero-atom (s) only	Produced by chemical transformation	Produced by chemical transformation
29.34	Nucleic acids and their salts; other heterocyclic compounds	Produced by chemical transformation	Produced by chemical transformation
29.35	Sulphonamides	Produced by chemical transformation	Produced by chemical transformation
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.	Produced by chemical transformation	Produced by chemical transformation
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	Produced by chemical transformation	Produced by chemical transformation
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	Produced by chemical transformation	Produced by chemical transformation
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	Produced by chemical transformation	Produced by chemical transformation
29.41	Antibiotics	Produced by chemical transformation	Produced by chemical transformation
30.02	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	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02
ex 31.02	Ammonium nitrate or sodium nitrate, pure	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 35.01	Casein derivatives; casein glues	Produced from casein of 35.01 or from materials not included in 35.01	Produced from casein of 35.01 or from materials not included in 35.01
ex 35.02	Albuminates and other albumin derivatives	Produced from albumins of 35.02 or from materials not included in 35.02	Produced from albumins of 35.02 or from materials not included in 35.02
ex 3503.00	Gelatin derivatives	Produced from gelatin of 35.03 or from materials not included in 35.03	Produced from gelatin of 35.03 or from materials not included in 35.03
ex 35.05	Glues based on starches or on dextrans	Produced from dextrans or other modified starches of 35.05 or from materials not included in 35.05	Produced from dextrans or other modified starches of 35.05 or from materials not included in 35.05
ex 36.05	Matches, other than pyrotechnic articles of 36.04, with wooden splints	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
37.01	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	Produced from materials not included in 37.02	Produced from materials not included in 37.02
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Produced from materials not included in 37.01	Produced from materials not included in 37.01

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05
ex 38.06	Derivatives of rosin and resin acids	Produced by chemical transformation or emulsification	Produced by chemical transformation or emulsification
ex 38.06	Rosin spirit and rosin oils	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06
ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols (excluding industrial fatty alcohols which have a waxy character)	Produced from regional materials of Chapter 15	Produced from regional materials of Chapter 15
39.01	Polymers of ethylene, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.02	Polymers of propylene or of other olefins, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.03	Polymers of styrene, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.06	Acrylic polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	Produced by chemical transformation	Produced by chemical transformation.
39.08	Polyamides in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms	Produced by chemical transformation	Produced by chemical transformation
3910.00	Silicones in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.15	Waste, parings and scrap, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that ,extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that, extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that, extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that, extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that, extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.21	Other plates, sheets, film, foil and strip, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.25	Builders' ware of plastics, not elsewhere specified or included (excluding doors, windows and their frames, bath tub enclosures, fencing and panelling)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product
Ex 39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 (excluding motor vehicle licence plates, signs, lettering, name-plates, badges and anti-static vinyl computer covers)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10% of the export price of the finished product
ex 39.26	Anti-static vinyl computer covers	Produced from materials of 39.21	Produced from materials of 39.21
ex 40.06	Articles of unvulcanised rubber	Produced from unvulcanised rubber	Produced from unvulcanised rubber
ex 40.12	Retreaded or remoulded tyres	Produced by retreading or remoulding	Produced by retreading or remoulding

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
43.03	Articles of apparel, clothing accessories and other articles of fur skin	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
4405.00	Wood wool; wood flour	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.06	Railway or tramway sleepers (cross-ties) of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger jointed, of a thickness not exceeding 6 mm	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger jointed	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.12	Plywood, veneered panels and similar laminated wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
4413.00	Densified wood, in blocks, plates, strips or profile shapes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drum of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 44.18	Wooden doors of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from non-coniferous species (excluding mahogany) of Chapter 44
ex 44.18	Other builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
4419.00	Tableware and kitchenware, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments of wood; wooden articles of furniture not falling in Chapter 94	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 44.21	Funeral caskets, of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 44.21	Other articles of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 46.01	Plaiting materials bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	Produced from regional materials of 14.01	Produced from regional materials of 14.01
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah	Produced from regional materials of 14.01	Produced from regional materials of 14.01
ex 48.10	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials does not exceed 60% of the export price of the finished product
ex 48.11	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 50.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Produced from materials not included in 51.06 to 51.08	Produced from materials not included in 51.06 to 51.08

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
51.10:	Yarn of coarse hair or horsehair (including gimped horsehair yarn) whether or not put up for retail sale.	Produced from materials not included in 51.10	Produced from materials not included in 51.10
ex 51.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product.
ex 51.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 5113.00	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 52.04	Cotton sewing thread, put up for retail sale	Produced from materials not included in 52.04 to 52.06	Produced from materials not included in 52.04 to 52.06
52.07	Cotton yarn (other than sewing thread) put up for retail sale	Produced from materials not included in 52.05 and 52.06	Produced from materials not included in 52.05 and 52.06

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 52.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 52.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product.
ex 52.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 52.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 52.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 53.06	Flax yarn, put up for retail sale	Produced from materials not included in 53.06	Produced from materials not included in 53.06
ex 53.08	Ramie yarn, put up for retail sale	Produced from materials not included in 53.08	Produced from materials not included in 53.08

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 53.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 53.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 5311.00	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 54.01	Sewing thread of man-made filaments, put up for retail sale	Produced from materials not included in 54.01	Produced from materials not included in 54.01
ex 54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.04	Produced from materials not included in 54.04
ex 5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.05	Produced from materials not included in 54.05
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale	Produced from materials not included in 54.01 to 54.06	Produced from materials not included in 54.01 to 54.06

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 54.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 54.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres, put up for retail sale	Produced from materials not included in 55.05	Produced from materials not included in 55.05
ex 55.08	Sewing thread of polyester staple fibres	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product
ex 55.08	Other sewing thread of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.08 to 55.10	Produced from materials not included in 55.08 to 55.10
ex 55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.09 and 55.10	Produced from materials not included in 55.09 and 55.10

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 55.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 55.13	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 55.14	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 55.15	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 55.16	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
ex 56.04	Rubber thread and cord, textile covered	Produced from rubber thread or cord	Produced from rubber thread or cord

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 62.12	Articles obtained from parts of this heading	Production in which the value of extra-regional materials used does not exceed 30% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product
63.01	Blankets and travelling rugs	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10
ex 63.02	Towels of terry towelling or similar terry fabrics, of cotton	Produced from materials of 52.05 or 52.06	Produced from materials of 52.05 or 52.06
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers of 64.06
64.02	Other footwear with outer soles and uppers of rubber or plastics	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers of 64.06
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers of 64.06
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers of 64.06
64.05	Other footwear	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers of 64.06

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 66.02	Walking-sticks, of wood or cane	Produced from regional materials of 14.01 or Chapter 44	Produced from regional materials of 14.01 or Chapter 44
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plasters or other mineral binders	Produced from regional materials of Chapters 14 and 44	Produced from regional materials of Chapters 14 and 44
68.09	Articles of plaster or of compositions based on plaster	Produced from regional materials of 25.20	Produced from regional materials of 25.20
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced	Produced from regional materials of 25.23	Produced from regional materials of 25.23
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
6906.00	Ceramic pipes, conduits, guttering and pipe fittings	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	Produced from regional materials of 25.05 and 25.07	Produced from regional materials of 25.05 and 25.07
6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.13	Statuettes and other ornamental ceramic articles	Produced from regional materials 25.05 and 25.07	Produced from regional materials 25.05 and 25.07
ex 70.09	Glass mirrors, whether or not framed, excluding rear-view mirrors	Produced from materials of 70.09	Produced from materials of 70.09
ex 70.19	Articles of glass fibres (including glass wool), (for example, yarn, woven fabrics)	Produced from materials of 70.19	Produced from materials of 70.19
ex 71.06	Silver and silver alloys, in semi-manufactured forms	Produced from unwrought materials of 71.06	Produced from unwrought materials of 71.06
ex 71.08	Gold (including gold plated with platinum) in semi-manufactured forms	Produced from unwrought materials of 71.08	Produced from unwrought materials of 71.08

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 71.13	Articles of jewellery, of precious metal or of metal clad with precious metal	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20% of the value of all materials used	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20% of the value of all materials used
71.17	Imitation jewellery	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 72.07	Billets of steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.10	Steel sheets, clad, plated or coated	Produced from materials of 72.10	Produced from materials of 72.10
ex 72.12	Steel sheets, clad, plated or coated	Produced from materials of 72.12	Produced from materials of 72.12
ex 72.13	Bars and rods (including wire rods), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.14	Other bars and rods of non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.15	Other bars and rods of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 72.16	Angles, shapes and sections of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.17	Wire, whether or not coated but not insulated, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.04	Tubes, pipes and hollow profiles, seamless of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of non-alloy steel, not electrically insulated	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.14	Cloth (including endless bands), grill, netting and fencing, of non-alloy steel wire (excluding PVC-coated galvanized wire mesh)	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 7317.00	Nails, tacks and staples, of non-alloy steel, whether or not with heads of other material, but excluding such articles with heads of copper	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product.
ex 73.21	Gas stoves, ranges and cookers	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 74.18	Table, kitchen or other household articles, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 82.01	Hand tools with wooden handles	Produced from materials not included in 82.01 and from regional materials of Chapter 44	Produced from materials not included in 82.01 and from regional materials of Chapter 44
ex 83.01	Padlocks and locks	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 83.05	Letter clips, paper clips and staples, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 83.11	Welding rods and welding electrodes, of steel	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.03	Central heating boilers other than those of heading 84.02	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.06	Steam turbines and other vapour turbines	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.10	Hydraulic turbines, water wheels, and regulators therefor	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.11	Turbo-jets, turbo-propellers and other gas turbines	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.12	Other engines and motors	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filter	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.15	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	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.16	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.18	Refrigerators, freezers and refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 84.19	Instantaneous or storage water heaters, non-electric	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product
ex 84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.23	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	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.30	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	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.34	Milking machines and dairy machinery	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.36	Other agricultural, horticultural, forestry, poultry keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.40	Book-binding machinery, including book-sewing machines	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.43	Printing machinery, including ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.46	Weaving machines (looms)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
8449.00	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.50	Household or laundry-type washing machines, including machines which both wash and dry	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.55	Metal-rolling mills and rolls therefor	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.57	Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.58	Lathes (including turning centers) for removing metal	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centers) of heading 84.58	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.60	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products other than gear cutting, gear grinding or gear finishing machines of heading 84.61	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.63	Other machine-tools for working metal or cermets, without removing material	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.69	Typewriters other than printers of heading 84.71; and word processing machines	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 84.71	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included (excluding digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank-note dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil sharpening machines, perforating or stapling machines)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials or rubber	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.82	Ball or roller bearings	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.84	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	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.01	Electric motors and generators (excluding generating sets)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.02	Electric generating sets and rotary converters	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.06	Primary cells and primary batteries	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.09	Electro-mechanical domestic appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electronic beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 85.16	Immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 85.16	Electric instantaneous or storage water heaters	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product
87.17	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	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 85.20	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device (excluding cassette-type magnetic tape recorders)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 85.20	Cassette-type magnetic tape recorders, whether or not incorporating a sound reproducing device	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 85.24	Recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 (excluding records and tapes)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.27	Other reception apparatus for radio-telephony or radio-telegraphy, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (excluding radio-broadcast receivers, car stereos and music centers)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 85.27	Radio-broadcast receivers, car stereos and music centres	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product
ex 85.28	Video monitors and video projectors; reception apparatus for television, incorporating sound or video recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 85.28	Reception apparatus for television (excluding video monitors and video projectors), whether or not incorporating radio-broadcast receivers	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.31	Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.32	Electrical capacitors, fixed, variable or adjustable (preset)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.34	Printed circuits	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arrestors, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders, junction boxes), for a voltage not exceeding 1,000 volts.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 85.37	Other boards, panels consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, 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 85.17 (excluding load centers, panel boards, meter sockets, meter control centers, switchboards, unit substations, and protective devices)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.37	Load centers, panel boards, meter sockets, meter control centers, switchboards, unit sub-stations and protective devices	Production in which the value of extra-regional materials used does not exceed 55% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65% of the export price of the finished product
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 85.39	Incandescent light bulbs	Produced from regional materials of 85.39	Produced from regional materials of 85.39
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.42	Electronic integrated circuits and microassemblies	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 85.44	Cable (including co-axial 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	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
85.46	Electrical insulators of any materials	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
86.02	Other rail locomotives; locomotive tenders	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
86.04	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
86.05	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled excluding those of heading 86.04)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
86.06	Railway or tramway goods vans and wagons, not self-propelled	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
86.07	Parts of railway or tramway locomotives or rolling-stock	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
86.08	Railway or tramway, track fixtures and fittings; mechanical signalling, safety or traffic control equipment for railways, tramways, roads, inland water-ways, parking facilities, port installations or airfields; parts of the foregoing	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more mode of transport	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
87.01	Tractors (other than tractors of heading 87.09)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
87.02	Motor vehicles for the transport of ten or more persons, including the driver	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 87.03	Other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including racing cars (excluding motor cars, station wagons and four-wheel drive vehicles)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 87.03	Motor cars, station wagons and four-wheel drive vehicles	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 87.04	Motor vehicles for the transport of goods (excluding lorries and trucks)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 87.04	Lorries and trucks	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70% of the export price of the finished product
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work-shops, mobile radiological units)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas of airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
87.10	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
87.12	Bicycles and other cycles (including delivery tricycles), not motorised	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
87.13	Invalid carriages, whether or not motorized or otherwise mechanically propelled.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
87.15	Baby carriages and parts thereof	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
88.03	Parts of goods of heading 88.01 or 88.02	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product.
89.01	Cruise ships, excursion boats, ferry-boats and cargo ships, barges and similar vessels for the transport of persons or goods	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
89.04	Tugs and pusher craft	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main functions; floating docks; floating or submersible drilling or production platforms	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
89.06	Other vessels, including warships and lifeboats other than rowing boats	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
89.07	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product.
89.08	Vessels and other floating structures for breaking up	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or of fittings for instruments or apparatus, other than such element of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.04	Spectacles, goggles and the like, corrective, protective or other	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.11	Compound optical microscopes, including those for photo-micrography, cinephotomicrography or microprojection	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.12	Microscopes other than optical microscopes; diffraction apparatus	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.14	Direction finding compasses; other navigational instruments and appliances	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.17	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, calipers), not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.21	Orthopaedic appliances, including clutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.22	Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio-therapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.23	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.26	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 90.14, 90.15, 90.28 or 90.32	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.27	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	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers an the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.32	Automatic regulating or controlling instruments and apparatus	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.03	Clocks with watch movements, excluding clocks of heading 91.04	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product.
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, space-craft or vessels	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
91.05	Other clocks	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
91.07	Time switches with clock or watch movement or with synchronous motor	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.08	Watch movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
91.09	Clock movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product.
91.11	Watch cases and parts thereof	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.13	Watch straps, watch banks and watch bracelets, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
91.14	Other clock or watch parts	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 92.02	Other string musical instruments (excluding guitars)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
92.03	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
92.04	Accordions and similar instruments; mouth organs	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
92.05	Other wind musical instruments; (for example, clarinets, trumpets, bagpipes)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 92.06	Percussion musical instruments (for example, drums, xylo-phones, cymbals, castanets, maracas) (excluding steelband instruments)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
93.01	Military weapons, other than revolvers, pistols and arms of heading 93.07	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
93.02	Revolvers and pistols, other than those of heading 93.03 or 93.04	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
93.05	Parts and accessories of articles of headings 93.01 to 93.04	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 94.01	Office chairs with tilting mechanisms and/or metal support bases	Produced from tilting mechanisms and/or metal support bases of 94.01 from materials including 94.01	Produced from tilting mechanisms and/or metal support bases of 94.01 from materials including 94.01
ex 94.01	Other metal chairs of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 94.03	Other metal furniture of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product
ex 94.04	Articles of bedding and similar furnishing (excluding mattresses, cushions, pouffes and pillows; mattress supports)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 94.06	Prefabricated buildings, of wood	Produced from Regional materials of Chapter 44	Produced from Regional materials of Chapter 44
95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 95.04	Articles of funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment (excluding draught and chess boards)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 95.05	Festive or other entertainment articles, including conjuring tricks and novelty jokes (excluding carnival articles)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included, elsewhere in this Chapter; swimming pools and paddling pools (excluding table-tennis boards)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 95.08	Shooting galleries and other fairground amusements (excluding roundabouts and swings); traveling circuses, traveling menageries and traveling theatres	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 96.01	Worked ivory, bone, tortoise-shell, horn, antler, coral, mother-of-pearl and other animal carving material	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 96.02	Worked vegetable or mineral carving material; worked, unhardened gelatin (except gelatin of heading 35.03)	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 96.03	Brooms, mops and paint rollers, with handles of wood	Produced from materials not included in 96.03 and from Regional handles of Chapter 44	Produced from materials not included in 96.03 and from Regional handles of Chapter 44
96.04	Hand sieves and hand riddles	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 96.06	Press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 96.07	Parts of slide fasteners	Production in which the value of extra-regional materials used does not exceed 40% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product.
ex 96.07	Slide fasteners	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
96.08	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-holder and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
ex 96.09	Pencil leads, pastels, drawing charcoals and tailors' chinks	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 96.11	Embossing stamps, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Production in which the value of extra-regional materials used does not exceed 50% of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60% of the export price of the finished product

(a) RULES REGARDING COMMUNITY ORIGIN

For the purpose of determining the origin of goods under Article 84 of the Treaty and for the application of that Article and the List, the following Rules shall be applied.

RULE 1 - INTERPRETATIVE PROVISIONS

1. In determining the place of production of marine products and goods produced therefrom, 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
- (c) it is majority owned and operated by—
 - (i) nationals of Member States, or
 - (ii) a Government of a Member State, or
 - (iii) a statutory Corporation of a Member State

In this paragraph nationals of Member States shall have the same meaning as in paragraph 5 of Article 32 of this Treaty.

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 consists only of one or more of the following, whether or not there is a change of tariff heading—

- (i) 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);
- (ii) 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;
- (iii) (a) changes of packing;
(b) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards and other simple packing operations;
- (v) affixing marks, labels or other like distinguishing signs on goods or their packaging;
- (vi) 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;
- (viii) 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.

6. “**Chapter**” and “**tariff heading**” in article 84 or in this Schedule shall mean the Chapters and headings of the Harmonised Commodity Description and Coding System.

7. For the purpose of paragraph 5(f), 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:
 - (i) mineral products extracted from the ground within the Community;
 - (ii) vegetable products harvested within the Community;
 - (iii) live animals born and raised within the Community;
 - (iv) products obtained within the Community from live animals;
 - (v) products obtained by hunting or fishing conducted within the Community;
 - (vi) marine products taken from the sea by a vessel of a Member State;
 - (vii) goods produced within the Community exclusively from one or both of the following—
 - (a) goods referred to in sub-paragraphs (a) to (f) and (h) and (i) of this paragraph;
 - (b) 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;
 - (viii) and shall be taken to include—
 - (a) used articles fit only for the recovery of materials provided that they have been collected from users within the Community;
 - (b) scrap and waste resulting from manufacturing operations within the Community.

2. 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—

- (i) 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;
- (ii) if the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the Community;
- (iii) the export 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 paragraph 4(a), but shall not include the amounts of transport and insurance costs incurred after the exportation of the goods.

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

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—

- (i) **“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;
- (ii) **“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;
- (iii) **“produced from materials not included in”** - the materials which fall in the tariff headings named may not be used if they are imported from outside the Community or are of undetermined origin;
- (iv) **“extra-regional materials”** shall mean materials imported from outside the Community or of undetermined origin;
- (v) **“chemical transformation”** shall mean the forming of the molecule of the finished product by—
 - (a) the combination of two or more elements; or

- (b) any modification of the structure of the molecule of a compound with the exception of ionisation and the addition or removal of water of crystallisation.

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—
 - (i) where the Harmonised 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;
 - (ii) tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included on the sale of articles of that kind;
 - (iii) in cases not within sub-paragraphs (i) and (ii), goods shall be treated as a single article if they are so treated for purposes of assessing Customs duties by the importing Member State.
3. An unassembled or disassembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall, if the importer so requests, be treated as one article.

RULE 5 - SEGREGATION OF MATERIALS

1. For those products or industries where it would be impracticable for the producer physically to segregate materials of similar character but different origin used in the production of goods, such segregation may be replaced by an appropriate accounting system, which ensures that no more goods received Community tariff treatment, than would have been the case, if the producer had been able physically to segregate the materials.
2. Any such accounting system shall conform to such conditions as may be agreed upon by Member States concerned in order to ensure that adequate control measures will be applied.

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 repair, 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 or 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 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 authorised body nominated by the exporting Member State and notified to the other Member States together with a declaration completed by the exporter of the goods.
2. The governmental authority or the authorised body shall obtain a declaration as to the origin of the goods given by the last producer of the goods within the Community. The authority or body shall satisfy themselves as to the accuracy of the evidence provided; where necessary they shall require the production of additional information, and shall carry out any suitable check. If the authorities of the importing Member State so require, a confidential indication of the producer of the goods shall be given.
3. Nominations of authorised bodies for the purpose of this Rule may be withdrawn by the exporting Member State if the need arises. Each Member State shall retain, in regard to its imports, the right of refusing to accept certificates from any authorised body which is shown to have repeatedly issued certificates in an improper manner, but such action shall not be taken without adequate prior notification to the exporting Member State of the grounds for dissatisfaction.
4. In cases where the Member States concerned recognise that it is impracticable for the producer to make the declaration of origin specified in paragraph 2 of this Rule, the exporter may make that declaration in such form as those Member States may for the purpose specify.

The certificate and declaration provided for in this Rule shall be in the form prescribed by COTED from time to time.

COTED may decide that further or different provisions concerning evidence of origin or of consignment shall apply to particular categories of goods or classes or transactions.

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 such further evidence, but may require security for any duty or other charge which may be payable; provided that where goods are subject to any import restrictions or prohibitions, the stipulation for delivery under security shall not apply.

3. Where, under paragraph 1 of this Rule, a Member State has required further evidence to be furnished, those concerned in another Member State shall be free to produce it to a governmental authority or an authorised body of the latter State, who shall, after thorough verification of the evidence, furnish an appropriate report to the importing Member State.

4. Where it is necessary to do so by reason of its legislation, a Member State may prescribe that requests by the authorities of importing Member States for further evidence from those concerned in the Member State shall be addressed to a specified governmental authority, who shall after thorough verification of the evidence furnish an appropriate report to the importing Member State.

5. If the importing Member State wishes an investigation to be made into the accuracy of the evidence which it has received it may make a request to that effect to the other Member State or States concerned.

6. Information obtained under the provisions of this Rule by the importing Member State shall be treated as confidential.

RULE 10 - APPLICATION OF THE SAFEGUARD MECHANISM

1. The information required pursuant to paragraph 4 of Article 84 shall be rendered in writing and shall be such as the Competent Authority may require.

2. For the purposes of carrying out his investigations, the Secretary-General may seek such additional information as he considers to be relevant. Replies to the enquiries by the Secretary-General should be sent by telex, telefax or other similar means of communication.

3. The Competent Authority shall ensure that no more extra-regional materials are used in production for purposes of Common Market treatment than are authorised by the Secretary-General. The Competent Authority shall make available to the Governmental authority or authorised body nominated for his State under paragraph 1 of Rule 8 such information as may be necessary for this purpose.

4. The Member States agree to cooperate fully with the Secretary-General in the foregoing provisions of this Rule.

RULE 11 – SANCTIONS

1. Member States undertake to introduce legislation, making such provision as may be necessary for penalties against persons who, in their State, furnish or cause to be furnished a document which is untrue in a material particular in support of a claim in another Member State that goods should be accepted as eligible for Community tariff treatment. The penalties applicable shall be similar to those applicable in case of untrue declarations in regard to payment of duty on imports.

2. A Member State may deal with the offence out of court, if it can be more appropriately dealt with by a compromise penalty or similar administrative procedure.

A Member State shall be under no obligation to institute or continue court proceedings, or action under paragraph 2 of this Rule:

- (i) if it has not been requested to do so by the importing Member State to which the untrue claim was made; or
 - (ii) if, on the evidence available, the proceedings would not be justified.
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CHAPTER 17.05

CUSTOMS DUTIES (DUMPING AND SUBSIDIES) ACT

ARRANGEMENT OF SECTIONS

SECTION

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CHAPTER 17.05

CUSTOMS DUTIES (DUMPING AND SUBSIDIES) ACT

(Act 12 of 1959 and Act 9 of 2011)

Commencement

[27 October 1961]

Short title

1. This Act may be cited as the Customs Duties (Dumping and Subsidies) Act.

Interpretation

2. In this Act—

“**fair market price**” means the price determined in accordance with the provisions of section 9;

“**General Agreement on Tariffs and Trade**” means the agreement concluded at Geneva in 1947;

“**importer**”, in relation to any goods at any time between their importation and the time they are delivered out of customs charge, includes any owner or other person for the time being possessed of or beneficially interested in the goods.

Cases where customs duties may be imposed

3. (1) Where it appears to the Governor acting on the advice of Cabinet—

- (a) that goods of any description are being or have been imported into Montserrat in circumstances in which they are under the provisions of this Act to be regarded as having been dumped; or
- (b) that some Government or other authority outside Montserrat has been giving a subsidy affecting goods of any description which are being or have been imported into Montserrat, and that, having regard to all the circumstances it would be in the interest of Montserrat,

he may exercise the power conferred on him by this Act to impose and vary duties of customs in such manner as he thinks necessary to meet the dumping or the giving of the subsidy:

Provided that, where the Governor acting on the advice of Cabinet is not satisfied that the effect of the dumping or of the giving of the subsidy is such as to cause or threaten material injury to an established industry in Montserrat or is such as to retard materially the establishment of an industry in Montserrat, the Governor acting on the advice of Cabinet shall not exercise that power if it appears to him that to do so would conflict with the provisions for the time being in force of the General Agreement on Tariffs and Trade.

(Amended by Act 9 of 2011)

(2) For the purposes of this Act, imported goods shall be regarded as having been dumped—

- (a) if the export price from the country in which the goods originated is less than the fair market price of the goods in that country; or
- (b) in a case where the country from which the goods were exported to Montserrat is different from the country in which they originated—
 - (i) if the export price from the country in which the goods originated is less than the fair market price of those goods in that country; or
 - (ii) if the export price from the country from which the goods were so exported is less than the fair market price of those goods in that country.

(3) References in this Act to giving a subsidy are references to giving, directly or indirectly, a bounty or subsidy on the production or export of goods (whether by grant, loan, tax relief or in any other way and whether related directly to the goods themselves or to materials of the goods or to something else) and shall include—

- (a) the giving of any special subsidy on the transport of a particular product; and
- (b) the giving of favourable treatment to producers or exporters in the course of administering any governmental control over the exchange of currencies where such treatment has the effect of assisting a reduction of the prices of goods offered for export,

but do not include the application of restrictions or charges on the export of materials from any country so as to favour producers in that country who use those materials in goods produced by them.

Order imposing duties

4. (1) The power which the Governor acting on the advice of Cabinet may exercise under this Act is a power by order to impose on goods of a description specified in the order a duty of customs chargeable on the import of the goods into Montserrat at a rate specified in the order. *(Amended by Act 9 of 2011)*

(2) The matters by reference to which the description of goods in an order is framed shall include either the country in which the goods originated or the country from which the goods were exported to Montserrat.

(3) Subject to the provisions of subsection (2), an order under this section may include such provisions with respect to the description of the goods chargeable with duty and with respect to the cases in which duty is chargeable as may appear to the Governor acting on the advice of Cabinet to be required for the purposes of this Act, and in particular—

- (a) provisions limiting the description of the goods by reference to the particular persons or organisations by whom the goods were produced or who were concerned with the production of the goods in some specified manner;
- (b) provisions defining the rate of duty by reference to value or weight or other measure of quantity;
- (c) provisions directing that duty be charged for any period or periods whether continuous or not, or without any limit of period, or at different rates for different periods or parts of periods; and
- (d) in connection with the commencement, variation or termination of a duty, provisions authorizing repayments in

respect of duty where it is shown that the prescribed conditions are fulfilled.

(Amended by Act 9 of 2011)

(4) Any duty chargeable under this Act on any goods shall be chargeable in addition to any other duty of customs for the time being chargeable thereon, and notwithstanding the provisions of any other law for the time being in force in Montserrat, the charge of duty under this Act shall not affect liability to customs duty chargeable under any other Act or the amount of any such duty.

Relief in respect of duties

5. (1) Where it appears to the Governor acting on the advice of Cabinet that relief under this section should be available as respects a duty imposed by an order under this Act (being an order made to afford protection against dumping) he may, if he thinks fit, in that or a subsequent order under this Act apply the provisions of this section in relation to the duty. *(Amended by Act 9 of 2011)*

(2) Where this section applies in relation to any duty, the importer of any goods chargeable with the duty as being goods originating in or, as the case may be, exported from a specified country may apply to the Governor acting on the advice of Cabinet for relief from the duty on those goods. *(Amended by Act 9 of 2011)*

(3) If on an application so made the Governor acting on the advice of Cabinet is satisfied that the export price of the goods from that country with the amount of the duty added to it exceeds the fair market price of the goods in that country, the Governor acting on the advice of Cabinet shall cause the Comptroller of Customs and Excise to be notified of the amount of the excess, and the Comptroller of Customs and Excise shall remit or repay the duty up to that amount. *(Amended by Act 9 of 2011)*

(4) An application under this section as respects any goods shall not be made more than six months after the duty has been paid on the goods, and in connection with any such application the applicant shall furnish such information and evidence as the Governor acting on the advice of Cabinet may require from him for ascertaining the said export price or fair market price. *(Amended by Act 9 of 2011)*

(5) The foregoing provisions of this section shall have effect in relation to a duty imposed by an order under this Act (being an order made to afford protection against the giving of a subsidy) as if references to the fair market price in a country were references to the export price from that country increased by such amount (if any) as may be necessary to offset the effect of the giving of the subsidy.

(6) If a person for the purposes of an application under this section—

(a) makes any statement which is false in a material particular;

or

- (b) produces any account, estimate, return or other document which is false in a material particular,

the amount of any duty remitted or repaid under this section on the application shall be recoverable as a debt due to the Crown and if the statement was made or the document was produced knowingly or recklessly that person shall be liable on summary conviction to imprisonment for a term of three months or to a fine not exceeding \$500.

Drawback, etc., of duties

6. (1) The Governor acting on the advice of Cabinet may by order provide for the allowance of drawback in respect of all or any duties under this Act on the export of goods in such circumstances and subject to such conditions as he may specify.

(2) The drawback may be in respect of duty paid on the goods or in respect of duty paid on materials used in the manufacture of the goods and the rate of the drawback may be determined in such manner and by reference to such matters as the Governor acting on the advice of Cabinet may specify. *(Amended by Act 9 of 2011)*

Power to require information from importers

7. (1) The Comptroller of Customs and Excise may require the importer of any goods to state such facts concerning the goods and their history as he may think necessary to determine whether the goods are goods originating in a country specified in an order under this Act or are goods exported from any country and to furnish him in such form as he may require with proof of any statements so made; and if such proof is not furnished to his satisfaction or the required facts are not stated, the goods shall be deemed for the purposes of this Act to have originated in, or as the case may be, to have been exported from, such country as he may determine:

Provided that, the Comptroller of Customs and Excise require proof of the country in which goods originated in relation to any duty under this Act in the case only of goods exported from such countries as the Governor acting on the advice of Cabinet may direct in relation to that duty.

(Amended by Act 9 of 2011)

(2) Where an order under this Act limits the description of goods in respect of which duty is chargeable under this Act or the cases in which duty is so chargeable so that the question whether any and if so what duty is chargeable on the goods depends on other matters besides the country in which the goods originated or from which they were exported, the Comptroller of Customs and Excise may also require the importer to state such facts as he may think necessary to determine that question so far as regards those other matters and to furnish them in such form as he may require with proof of any statement so made; and if such proof is not furnished to his satisfaction or the required facts are not stated, those facts

shall be deemed for the purposes of duty under this Act to be such as he may determine.

Ascertainment of export price

8. In relation to goods imported into Montserrat the export price from the country in which the goods originated or from which they were exported shall be determined as follows—

- (a) if the goods are imported under a contract of sale which is a sale in the open market between buyer and seller independent of each other and the Governor acting on the advice of Cabinet is satisfied as to that fact, as to the price on that sale and as to such other facts as are material for this purpose, the export price shall be the price on that sale subject to a deduction for the cost of insurance and freight from the port or place of export in the said country to the port or place of import, and for any other costs, charges or expenses incurred in respect of the goods after they left the port or place of export, except so far as any such costs, charges or expenses have to be met separately by the purchaser;
- (b) if paragraph (a) does not apply, the Governor acting on the advice of Cabinet shall determine the export price by reference to such sale of the goods (or of any goods in which the first-mentioned goods were incorporated) as he may select with such adjustments as may appear to him to be proper. (*Amended by Act 9 of 2011*)

Ascertainment of fair market price

9. The fair market price of any goods in a country shall for the purposes of this Act be determined as follows—

- (a) subject to the next following paragraph, the fair market price shall be taken to be the price at which goods of the description in question (that is to say, any identical or comparable goods) are being sold in the ordinary course of trade in the said country for consumption or use there, but subject to any necessary adjustments whether for differences in conditions and terms of sale, for differences in taxation or otherwise, which may be required for the purpose of ensuring that the comparison between the fair market price and the export price is effectively a comparison between the prices on two similar sales;
- (b) if it appears to the Governor acting on the advice of Cabinet that goods of that description are not being sold in the said country, or not in such circumstances that the fair market price can be determined in accordance with paragraph (a), the fair market price shall be determined by the Governor acting on the advice of Cabinet by reference to any price

obtained for goods of that description when exported from the said country, with adjustments made for the purpose mentioned in paragraph (a) or, if the Governor acting on the advice of Cabinet thinks fit, by reference to the cost or estimated cost of production of the goods the dumping of which is in question, with such additions in respect of selling cost and profit as may appear to the Governor acting on the advice of Cabinet to be proper;

- (c) no account shall be taken under this section of any application of restrictions or charges on the export of materials from any country so as to favour producers in that country who use those materials in goods produced by them.

Construction of references to country of origin, etc.

10. (1) Goods shall be regarded for the purposes of this Act as having originated in a country—

- (a) if those goods were wholly produced in that country; or
- (b) if some stage in the production of the goods was carried out in that country and the cost of carrying out such stages, if any, in the production of the goods as were carried out after those goods last left that country (but before the import of the goods into Montserrat) was less than 25% of the cost of production of the goods as so imported; or
- (c) if some stage in the production of any components or materials incorporated in the goods was carried out in that country and the cost of carrying out such stages in production as were carried out after those components or materials last left that country to convert those components or materials into the goods as imported into Montserrat was less than 25% of the cost of production of the goods as so imported.

(2) Where the export price of any goods from the country in which they originated is in question and some stage in the production of the goods, or of any components or materials incorporated in the goods, was carried out after they last left that country, the deductions to be made by the Governor acting on the advice of Cabinet in the price by reference to which the export price is to be ascertained shall include a deduction for the cost of carrying out any such stage in the production of the goods and in the production of any components or materials incorporated in the goods; and the fair market price shall be the fair market price of those goods or, as the case may be, of those components or materials in the state in which they left that country. *(Amended by Act 9 of 2011)*

(3) Any reference in this Act to the country in which goods originated shall be taken, in a case where there are two or more countries which answer to that description, as a reference to any of those countries.

Regulations

11. The Governor acting on the advice of Cabinet may by regulations prescribe for the purposes of this Act—

- (a) the costs, charges and expenses to be taken into account in ascertaining costs of production or the cost of any stage in production;
- (b) the manner in which cost of production is to be ascertained in cases where different stages are carried out by different persons;
- (c) the manner in which the cost of different stages or production is to be ascertained.

(Amended by Act 9 of 2011)
