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SOUTH AFRICA



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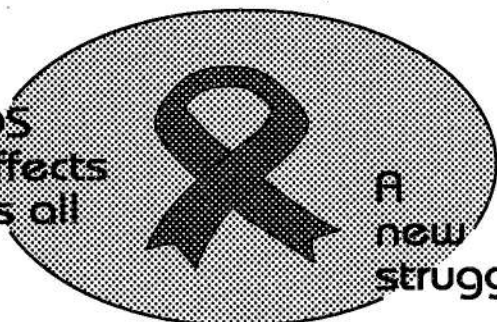
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PRETORIA, 7 SEPTEMBER 2000

No. 21540

We all have the power to prevent AIDS

AIDS
affects
us all



A
new
struggle

Prevention is the cure

**AIDS
HELPLINE**

0800 012 322

DEPARTMENT OF HEALTH

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GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE**No. R. 889****7 September 2000****CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 1 (No. 1/1/1051)**

It is hereby notified for general information that the rates of duty specified in the SADC column of Part 1 of Schedule No.1 to the Customs and Excise Act, 1964, shall be deemed to have come into operation on 1 September 2000, in respect of the Republic of Mauritius.

M. MPAHLWA
DEPUTY MINISTER OF FINANCE

No. R. 890

7 September 2000

CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 4 (No. 4/243)

Under section 75 of the Customs and Excise Act, 1964 –

1. Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto; and
2. this amendment shall come into operation on a date to be specified by notice in the Gazette.

M. MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

Rebate Item	Tariff Heading	Rebate Code	C. D.	Description	Extent of Rebate	Anno- tations
460.11		"05.00	01	<p>By the insertion after rebate code 03.00 to tariff heading No. 00.00 of the following:</p> <p>Textiles and textile articles falling within headings Nos. 52.04 to 52.12, 55.08 to 55.16, 60.01 and 60.02, 61.01 to 61.17, 62.01 to 62.17 and 63.02 to 63.08 which are produced in and imported from the Republic of Malawi, the Republic of Mozambique, the United Republic of Tanzania and the Republic of Zambia (MMTZ Member States of the Southern African Development Community), subject to compliance with the Notes hereto.</p> <p>Notes:</p> <ol style="list-style-type: none"> 1. Entry under rebate of duty in terms of this item of any goods classified under the specified headings shall – <ol style="list-style-type: none"> (a) only apply to goods for which tariff quotas have been allocated and export certificates have been issued as provided in Appendix V of Annex 1 contained in Part B of the Schedule to the General Notes to Schedule No. 1, (b) be subject to – <ol style="list-style-type: none"> (i) production of the following documents together with the other documents required in terms of section 39 – <ol style="list-style-type: none"> (aa) a valid original SADC-MMTZ Export Certificate, and 	Full duty"	

Rebate Item	Tariff Heading	Rebate Code	C. D.	Description	Extent of Rebate	Annotations
				<p>(bb) proof that the goods have been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in paragraph 1 of Article 6 of Appendix V;</p> <p>(ii) compliance with –</p> <p>(aa) other provisions of Appendix V and Annex I relating to the exportation and importation of the goods concerned;</p> <p>(bb) any relevant provision of rule 49 B</p> <p>2. Production of the SADC Certificate of Origin prescribed in Appendix II to Annex I is not required in accordance with the provisions of Article 6(2) of the said Annex I.</p> <p>3. If any goods are imported for the purpose of entry in terms of the provisions of the item and the SADC-MMTZ Export Certificate is not produced at the time of entry to prove the originating status of the goods concerned, such goods shall be dealt with as provided in section 49(9).</p> <p>4. (a) Any officer administering the origin provisions of such goods shall, as contemplated in Article 6(3) of Appendix V and in accordance with the provisions of Rule 9(3) and (4) of Annex I, in cases of doubt concerning the statement contained in any SADC-MMTZ Certificate of Origin, submit a report, the certificate and all the relevant import documents to the Commissioner for the purpose of verification of the statement concerned.</p>		

Rebate Item	Tariff Heading	Rebate Code	C. D.	Description	Extent of Rebate	Annotations
				<p>(b) The request for verification shall be submitted to the MMTZ issuing authority on the form contained in Part 2 of Appendix V.</p> <p>(c) Such officer shall, in accordance with the provisions of Rule 9(4) of Annex I, where the enquiry solely concerns further evidence, allow release of the goods on the furnishing of adequate security to cover duty at the general rate of duty specified in Part 1 of Schedule No. 1 in respect of such goods.</p> <p>(d) If any goods for which the SADC-MMTZ Export Certificate has been issued are not exported within 20 working days from the date of issue, the goods shall, on importation into the Republic be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1 in respect of such goods.</p>		

No. R. 891

7 September 2000

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE No. 1 (No. 1/1/1052)

Under section 48(1) and (1A) and for the purposes of section 49(1)(a) and (b) of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended and shall be deemed to have come into operation on 1 September 2000 as set out in the Schedule hereto.

M. MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

- (a) By the substitution for the heading of General Note IJ and paragraph (1) thereof, of the following:

"IJ Rates of duty specified in the three columns, General, EU and SADC of Part 1 of Schedule No. 1 and goods imported from the Community.

1. In this Note the expressions "Agreement", "Community" and "Protocol" relate to the Agreement on Trade, Development and Co-operation between the European Community and its Member States and the Republic of South Africa and Protocol 1 thereof for which meanings are assigned in the definitions contained in the Notes to Part A of the Schedule to the General Notes to Schedule No.1."

- (b) By the insertion after General Note IJ and before Schedule to the General Notes to Schedule No. 1 of the following:

"K Duties on goods to which the Protocol on Trade of the SADC relates.

1. In this Note the expressions "Treaty", SADC "Member State" or "MMTZ Member State", "Protocol" and "Annex I" relate to the Treaty of the Southern African Development Community, the Protocol on Trade thereof and Annex I of the said Protocol on Trade and its Appendixes, as the case may be, for which meanings are assigned in the definitions contained in the Notes to Part B of the Schedule to the General Notes to Schedule No. 1,

2. (a) The general rate of duty specified in the general column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU or SADC column.

(b) Where the rate of duty in the EU or SADC column is the same as the rate in the general column no preferential rate of duty is in operation in respect of the said EU or SADC column, as the case may be.

3. (a) Any rate of duty specified in the SADC column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the general column applies to imported goods to which such heading or subheading relates if such goods originate in a Member State of the SADC and comply with any other conditions specified in Annex I and the Notes to Part B of the Schedule to the General Notes to Schedule No. 1.

(b) Wherever in column (3) of Appendix I to Annex I the words "no rule" appear, the goods classified under the chapters or headings specified in column (1) shall not qualify for any preferential rate of duty specified in the SADC column of

Part 1 of Schedule No. 1 and the general rate specified in the said Part 1 shall apply to such goods.

(c) If any goods are imported for the purposes of entry under the preferential rate of duty specified in the SADC column of Part 1 of Schedule No. 1 and the certificate of origin is not produced at the time of entry to prove the originating status, such goods shall be dealt with as provided in section 49(9).

4. For the purposes of entry of any imported goods at the lower rate of duty specified in the SADC column the importer shall at the time of entry for home consumption of any consignment produce, together with any documents required to be produced in terms of section 39, a valid proof of origin and proof that the goods have been consigned directly in accordance with the provisions of Annex I contained in Part B of the Schedule to the General Notes to Schedule No. 1.

5. Item 460.11 of Schedule No. 4 provides for a rebate of duty in respect of goods imported from MMTZ Member States for the purposes of giving effect to provisions of Appendix V of Annex I. This item shall come into operation on a date to be specified by notice in the Gazette.

- (a) By the insertion after Part A of the Schedule to the General Notes to Schedule No. 1, Origin Provisions of Trade Agreements, of the following:

PART B

Annex I Concerning the Rules of Origin for products to be Traded between the Member States of the Southern African Development Community and Annex VII Concerning Trade in Sugar in the Southern African Development Community of the Protocol on Trade of the Treaty of the Southern African Development Community

Notes:

1. (a) Annex I of the Protocol on Trade as substituted by Article 7 of the Amendment Protocol contained in Part 2B(1) of Schedule No. 10 and inserted in this Part, and Appendixes thereto, comprise:

Annex I Concerning the rules of origin for products to be traded between the Member States of the Southern African Development Community

Appendix I Introductory Notes to the list of conditions regarding working and processing carried out on non-originating materials that confer originating status

Additional Notes to the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

Appendix II SADC Certificate of Origin

Appendix III Declaration by the Producer

Appendix IV Form of Verification of Origin

Appendix V Part 1- Regulation on the tariff quotas, time periods and arrangements for the administration and enforcement in respect of products of HS Chapters 50 to 63 exported to SACU by MMTZ Member States

Part 2 - SADC – MMTZ Export Certificate

Part 3 - List of working or processing conferring origin on textile goods originating in MMTZ Member States and subject to tariff quotas

- (b) Annex VII Concerning trade in sugar in the Southern African Development Community, inserted after Annex I and its Appendixes

2. Definitions

In the application of provisions of this Act for the purposes of giving effect to Annexes I and VII, unless the context otherwise indicates –

- (a) the following expressions in the definitions of Annex I shall have the meaning assigned thereto in this Note –

"chapters" and "headings" mean the chapters and headings (four digit codes) of Part 1 of Schedule No. 1;

"classified" refers to the classification of a product or material or goods under a particular heading of Part 1 of Schedule No. 1;

"customs value" means the value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A;

"Harmonised Commodity Description and Coding System" or "Harmonised System" or "HS" means subject to any meaning ascribed to any expression in any provisions of origin, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional national section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of

Schedule No. 1, includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)(a);

"territorial waters" means the territorial waters as defined in section 4 of the Maritime Zones Act, No. 15 of 1994.

- (b) The following expressions in these Notes or in Annex I or other parts of the Protocol, as the case may be, shall, unless the context otherwise indicates, have the meanings assigned thereto in this paragraph –

"Annex I" includes Annex I and its Appendixes;

"CMT" as defined in the Protocol, means "the Committee of Ministers responsible for Trade Matters";

"Customs authorities" or "authorities" means, in respect of the Republic, the Commissioner, or according to any delegation in the rules for section 49, the Controller or any other officer;

"List rule" means, according to the context, the "List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status" contained in Appendix I to Annex I or the "List of working or processing conferring origin on textile goods originating in MMTZ Member States and subject to tariff quotas" contained in Part 3 of Appendix V to Annex I;

"Member State" means, as defined in the Treaty, a member of SADC;

"MMTZ" means, as defined in Annex I, the Republic of Malawi, the Republic of Mozambique, the United Republic of Tanzania and the Republic of Zambia;

"Protocol" refers to the Protocol on Trade concluded under Article 22 of the Treaty, which in Article 2 of the Amendment Protocol contained in Part 2 B(1) of Schedule No. 10, is defined as meaning "this instrument of implementation of the Treaty and includes any Annex or amendment thereof which form an integral part thereof", and which has been ratified by the Member States listed in note 1 of Part 2B(1) of Schedule No. 1;

"SADC" means the Southern African Development Community;

"Treaty" means the Treaty of the Southern African Development Community of which the Member States are listed in Note 2(a) of Part 2A of Schedule No. 10.

For the purposes of Rule 4 of Annex I in respect of the Republic –

"institution, agency, enterprise or corporation of the Government of such Member State" means any such body to which the Public Finance Management Act, No. 1 of 1999 applies;

"majority control" and "equity holding", if applicable to a company, it shall mean a company contemplated in the Companies Act, No. 61 of 1973, or if a close corporation, it shall mean a close corporation contemplated in the Close Corporation Act, No. 69 of 1984;

"sail under the flag of a Member State" includes "registered" or "of South African nationality" as contemplated in the Merchant Shipping Act, No. 57 of 1951;

"seabed" means "the bed of the sea" referred to in the definition of "sea" in section 1 of the Maritime Zones Act, No. 15 of 1994.

3. Annex VII Concerning Trade in Sugar in the Southern African Development Community, shall in respect of Article 8(1) and (2), come into operation on a date to be specified by notice in the Gazette.
4. Whenever it is provided in Annex I that the CMT or any other body established under the provisions of the Treaty or the Protocol may adopt regulations or decide or agree on or determine any other matter and such regulations are adopted or such other matter is decided or agreed or determined, such regulations or other matter shall be enacted into law when published by notice in the Gazette as contemplated in section 49(1)(b) and shall come into operation on the date the notice is so published, unless any other date is specified in such notice.

5. (a) The provisions of Annex I and Appendixes I – IV thereof shall govern the entry of goods under the SADC column of Part 1 of Schedule No. 1;
- (b) Appendix V to Annex I and any relevant provisions of the said Annex shall govern the entry of goods under rebate item 460.11 of Schedule No. 4.
6. Item 460.11 of Schedule No. 4 provides for a rebate of duty in respect of goods imported from MMTZ Member States for the purposes of giving effect to provisions of Appendix V of Annex I. The item shall come into operation on a date to be specified by notice in the Gazette.
7. Any goods exported to any SADC Member State for the purposes of obtaining preferential treatment therefor in terms of the Protocol, shall be subject to compliance with –
 - (a) the provisions of Annex I;
 - (b) any relevant provision of the Protocol;
 - (c) any rule for section 49 in respect of such goods.

Annex I

ANNEX I

**Concerning The Rules Of Origin For Products To Be Traded Between The Member States Of The
Southern African Development Community**

PREAMBLE

The High Contracting Parties:

AWARE that they have undertaken to progressively establish a Development Community within which Customs duties and other charges of equivalent effect imposed on imports shall be gradually reduced and eventually eliminated and non-tariff barriers to trade among Member States shall be removed, and all trade documents and procedures shall be harmonised;

RECOGNIZING that clear and predictable rules of origin and their application should facilitate the flow of regional trade and economies of scale in the Region;

RECOGNIZING that it is desirable to provide for transparency of laws, regulations and practices regarding rules of origin and that the scope of this Annex is to provide for a consolidated text, incorporating all provisions concerning the origin of goods, within the context of this Protocol, and aimed at facilitating implementation and administration of these rules;

DESIRING to ensure that rules of origin themselves do not create unnecessary obstacles to trade and facilitate the implementation thereof by Customs administrations by providing an exhaustive and complete text;

TAKING INTO ACCOUNT the provisions of Article 12 of this Protocol which require that the rules of origin for products that shall be eligible for Community treatment shall be set out in Annex I to this Protocol;

HEREBY AGREE as follows:

RULE 1

DEFINITIONS AND INTERPRETATION

1. Definitions

For the purposes of this Annex:

"Chapters" and "Headings"	mean the chapters and the headings (four-digit codes) used in the Harmonised Commodity Description and Coding System, referred to in this Annex as "the Harmonised System" or "HS";
"Classified"	refers to the classification of a product or material under a particular HS heading;
"Consignment"	means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
"Customs value"	means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the GATT (WTO Agreement on Customs Valuation);
"Ex-works price"	means the price paid for the product ex works to the manufacturer in any Member State in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, plus the profit and minus any internal taxes which are, or may be, repaid when the product obtained is exported;
"Goods"	means both materials and products;
"MMTZ"	means the Republic of Malawi, the Republic of Mozambique, the United Republic of Tanzania and the Republic of Zambia;
"Manufacture"	means any kind of working or processing, including assembly or specific operations;
"Material"	means any ingredient, raw material, component or part and the like, used in the manufacture of the product;
"Product"	means the product being manufactured, even if it is intended for later use in another manufacturing operation;
"SACU"	means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland;
"Territories"	includes territorial waters;

"Value of materials" means the customs value at the time of importation of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in any Member State. The calculations of the Customs value of the non-originating materials will include:

- (a) the cost of transport of the imported goods to the port or place of importation;
- (b) loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation; and
- (c) the cost of insurance,

provided that the amount of any transport costs incurred in transit through Member States should be deducted from the calculations of the Customs value of the non-originating materials as provided for in the definition herein;

"Value of the originating materials" means the value of such materials as defined in "value of materials" above, applied *mutatis mutandis*.

RULE 2 ORIGIN CRITERIA

1. General requirements

For the purpose of implementing this Protocol, goods shall be accepted as originating in a Member State if they are consigned directly from a Member State to a consignee in another Member State and:

- (a) they have been wholly produced in any Member State as provided for in Rule 4 of this Annex; or
- (b) they have been obtained in any Member State incorporating materials which have not been wholly produced there, provided that such materials have undergone sufficient working or processing in any Member State within the meaning of paragraph 2 of this Rule.

2. Sufficiently worked or processed products

- (a) For the purpose of this Rule, products, which are not wholly produced, are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix I of this Annex are fulfilled.
- (b) The conditions referred to in sub-paragraph (a) indicate, for all products covered by this Protocol, the working and processing which must be carried out on non-originating materials used in

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

- (c) Notwithstanding the provisions of sub-paragraph (a), products of HS chapters 50 to 63 exported to SACU by MMTZ Member States will be considered to be sufficiently worked or processed when the conditions set out in column 4 of the list in Appendix I are fulfilled, subject to such quantitative limits, time periods and arrangements for the administration and enforcement of such quantitative limits as agreed upon by the CMT on 4 August 2000.

2. Value tolerance

- (a) Notwithstanding the provisions of paragraph 2(b) of this Rule, non-originating materials which, according to the conditions set out in the list in Appendix I, should not be used in the manufacture of a product may nevertheless be used, provided that:
- (i) their total value does not exceed 10 per cent of the ex-works price of the product; and
 - (ii) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this sub-paragraph.
- (b) The provisions of sub-paragraph (a) shall not apply to the products falling within HS chapters 50 to 63, 87 and 98.

3. Cumulative treatment

- (a) For the purposes of implementing this Annex, the Member States shall be considered as one territory.
- (b) Raw materials or semi-finished goods originating in accordance with the provisions of this Annex in any of the Member States and undergoing working or processing either in one or more Member States shall, for the purpose of determining the origin of a finished product, be deemed to have originated in the Member State where the final processing or manufacturing takes place.

RULE 3

PROCESSES NOT CONFERRING ORIGIN

Notwithstanding the provisions of paragraph 1(a) of Rule 2 of this Annex, the following operations and processes shall be considered as insufficient to support a claim that goods originate in a Member State:

1. Packing, packaging and other preparations or processes for shipping and for sales:

- (a) packing, repacking or retail packaging, including bottling, placing in flasks, bags, cases and boxes, fixing on cards or boards and all other simple packing operations;
- (b) changes of packing and breaking up or assembly of consignments;
- (c) operations to ensure the preservation of merchandise in good condition during transportation and storage, such as ventilation, spreading out, drying, freezing, making into a solution, removal of damaged parts and similar operations. This also includes loading, reloading or any other operation necessary to maintain the merchandise in good condition.

2. Mere dilution, blending and other types of mixing:

- (a) simple mixing of ingredients imported from outside the Member States;
- (b) mere dilution with water or another substance that does not materially alter the characteristics of the material;
- (c) the addition of substances such as anti-caking agents, preservatives, wetting agent and the like;
- (d) diluting chemicals with inert ingredients to bring them to the standard degree of strength;
- (e) for the purposes of this sub-paragraph, dilution shall be taken not to include:
 - (i) either mixing together of two bulk medicinal substances followed by the packaging of the mixed products into individual doses for retail sale; or
 - (ii) the addition of water or another substance to a chemical compound under pressure which results in a reaction creating a new chemical compound.

3. Simple assembly or combining operations.

4. Other minor operations:

- (a) ornamental or finishing operations incidental to textile production designed to enhance the marketing appeal or ease the product's case, such as simple hand dyeing and printing, embroidery and applique, pleating, hemstitching, stone or acid washing, permanent pressing, or the attachment of accessories, findings and trimmings. The rules of origin for products of HS chapters 50 to 63 exported to SACU by MMTZ Member States, according to the provisions of paragraph 2(c) of Rule 2, may allow minor operations that would otherwise be non-origin conferring processes;

- (b) dismantling or disassembly;
 - (c) repairs and alterations, washing, laundering or sterilisation;
 - (d) application of preservatives or decorative coatings, including lubricants, protective encapsulation, preservative or decorative paint or metallic coatings;
 - (e) testing, sorting or grading;
 - (f) marking, labeling or affixing other like distinguishing signs on products or their packages;
 - (g) simple operations such removal of dust, sifting or screening, sorting, classifying and matching, including the making up of sets, goods, greasing, washing, painting or cutting up.
5. Slaughter of animals.
6. Any process or work in respect of which it may be demonstrated, on the basis of the preponderance of evidence, that the sole objective was to circumvent these rules.
7. A combination of two or more insufficient working or processing operations does not confer origin, regardless of whether the product-specific rules of origin have been satisfied or not.
8. All the operations carried out in the Member States on a given product shall be considered together when determining whether they are to be regarded as insufficient within the meaning of this Rule.

RULE 4

GOODS WHOLLY PRODUCED IN THE MEMBER STATES

1. For the purposes of paragraph 1(a) of Rule 2 of this Annex, the following shall be regarded as wholly produced in the Member States:
- (a) Mineral products extracted from their ground or seabed;
 - (b) Vegetable products harvested there;
 - (c) Live animals born and raised there;
 - (d) Products obtained there from live animals;
 - (e) Products obtained by hunting or fishing conducted there;
 - (f) Products of sea fishing and other products taken from the sea by their vessels;
 - (g) Products made on board their factory ships exclusively from products referred to in sub-

paragraph (f);

(h) Used articles collected there fit only for the recovery of raw materials;

(i) Waste and scrap resulting from manufacturing operations conducted there;

(j) Products produced there exclusively from one or both of the following:

(i) products specified in sub-paragraphs (a) to (i);

(ii) materials containing no element imported from outside the Member States or of undetermined origin.

2. In determining the place of production of marine, river, or lake products and goods in relation to a Member State, a vessel of a Member State shall be regarded as part of the territory of that Member State. In determining the place from which goods originated, marine, river or lake products taken from the sea, river or lake or goods produced therefrom at sea or on a river or lake shall be regarded as having their origin in the territory of a Member State and have been brought directly to the territory of the Member State.
3. For the purpose of this Annex, a vessel shall be regarded as a vessel of a Member State if it is registered in a Member State and satisfies one of the following conditions:
 - (a) The vessel sails under the flag of a Member State;
 - (b) At least 75 percent of the officers and crew of the vessel are nationals of a Member State;
 - (c) At least the majority control and equity holding in respect of the vessel are held by nationals of a Member State or institution, agency, enterprise or corporation of the Government of such Member State.
4. Electrical power, fuel, plant machinery and tools used in the production of goods shall always be regarded as wholly produced within the Region when determining the origin of the goods.

RULE 5

UNIT OF QUALIFICATION

1. Each item in a consignment shall be considered separately.
2. Notwithstanding the provisions of paragraph 1 of this Rule:
 - (a) Where the Harmonised System specifies that a group, set or assembly of article is to be classified within a single heading, such a group, set or assembly shall be treated as one article;
 - (b) 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 in the sale of articles of that kind;

- (c) Notwithstanding the provisions of sub-paragraphs (a) and (b) of this paragraph, goods shall be treated as a single article if they are so treated for purposes of assessing Customs duties on like articles by the importing Member State.
3. An un-assembled or dis-assembled 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 be treated as one article.

RULE 6

SEPARATION OF MATERIALS

1. For those products or industries where it would be impracticable for the producers to separate physically materials of similar character but different origin used in the production of goods, such separation may be replaced by an appropriate accounting system which ensures that no more goods are deemed to originate in the Member State than would have been the case if the producer had been able to physically separate the materials.
2. Any accounting system shall conform to such conditions as may be agreed upon by the CMT in order to ensure that adequate control measures shall be applied.

RULE 7

TREATMENT OF MIXTURES

1. In the case of mixtures, not being groups, sets or assemblies of goods dealt with under Rule 5, any product resulting from the mixing together of goods originating in the Member States with goods which would not qualify as originating in the Member States, would not qualify as originating if the characteristics of the product as a whole are not different from the characteristics of the goods which have been mixed.
2. In the case of particular products where it is recognised by the CMT to be desirable to permit mixing of the kind described in paragraph 1 of this Rule, such products shall be accepted as originating in the Member States in respect of such part thereof as may be shown to correspond to the quantity of goods or originating in the Member States used in the mixing, subject to such conditions as may be agreed by the CMT.

RULE 8**TREATMENT OF PACKING**

1. Where for purposes of assessing Customs duties, a Member State treats the origin of the goods separately from the origin of the packing, it may also, in respect of its imports cosigned from another Member State, determine separately the origin of such packing.
2. Where paragraph 1 of this Rule is not applicable, packing shall be considered as forming a whole with the goods and no part of any packing required for their transport or storage shall be considered as having been imported from outside the Member States when determining the origin of the goods as a whole
3. For the purposes of paragraph 2 of this Rule, packing with goods which are ordinarily sold at retail shall not be regarded as packing required for the transport or storage of goods.
4. Containers which are purely for the transport and temporary storage of goods and are to be returned shall not be subject to Customs duties and other charges of equivalent effect. Where containers are not to be returned, they shall be treated separately from the goods contained in them and be subjected to Customs duties and other charges of equivalent effect.

RULE 9**DOCUMENTARY EVIDENCE**

1. The claim that goods shall be accepted as originating from a Member State in accordance with the provision of this Annex shall be supported by a certificate given by the exporter or their authorized representative in the form prescribed in Appendix II of this Annex. The certificate shall be authenticated with a seal by an authority designated for this purpose by each Member State.
2. Every producer, where such producer is not the exporter, shall, in respect of goods intended for export, furnish the exporter with a written declaration in conformity with Appendix III of this Annex to the effect that the goods qualify as originating in the Member State under the provisions of Rule 2 of this Annex.
3. The competent authority designated by an importing Member State may in exceptional circumstances and notwithstanding the presentation of a certificate issued in accordance with the provisions of this Rule, require, in case of doubt, further verification of the statement contained in the certificate. Member States, through their competent authorities, shall assist each other in this process. Such further verification should be made within three months of the request being made by a competent authority designated by the importing Member State. The form used for this purpose shall be that contained in Appendix IV to this Annex.

4. The importing Member State shall not prevent the importer from taking delivery of goods solely on the grounds that it requires further evidence, but may require security for any duty or other charge which may be payable: provided that where goods are subject to any prohibitions, the conditions for delivery under security shall not apply.
5. Copies of certificates of origin and other relevant documentary evidence shall be preserved by the appropriate authorities of the Member States for at least five years.
6. All Member States shall deposit with the Secretariat the names of Departments and Agencies authorized to issue the certificates required under this Annex, specimen signatures of officials authorized to sign the certificates and the impressions of the official stamps to be used for that purpose, and those shall be circulated to the Member States by the Secretariat.

RULE 10

INFRINGEMENT AND PENALTIES

1. The Member States undertake to introduce legislation where such legislation does not exist, making such provision as may be necessary for penalties against persons who, in their territories, furnish or cause to be furnished documents which are untrue in any material sense, particularly in support of a claim in another Member State.
2. Any Member State to which an untrue claim is made in respect of the origin of goods shall immediately bring the issue to the attention of the exporting Member State from which the untrue claim is made, in accordance with the provisions on mutual assistance and co-operation in customs matters as contained in Appendix I of Annex II of this Protocol.
3. Continued infringement by a Member State of the provisions of this Annex may be dealt with in accordance with the provisions of Annex VI of this Protocol.

RULE 11

DEROGATIONS

1. Notwithstanding the provisions of Rules 2 and 3 of this Annex, derogations may be granted by the CMT where the development of existing industries or the creation of new industries is justified.
2. The Member State shall make the request for a derogation for existing or new industries to the CMT.
3. In order to facilitate the examination of the request for derogation, the Member State making the request shall provide the CMT with the fullest possible information as to the reason for the request.

4. The CMT shall respond to each Member State's request which is duly justified and in conformity with this Rule, provided no serious injury is caused to any established industry within the Region.
5. The CMT shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than 90 working days after the request is received.
6. The derogation shall be valid for a specific period to be determined by the CMT.

RULE 12 REGULATIONS

The CMT shall adopt regulations to facilitate the implementation of this Annex.

APPENDIX I TO ANNEX I**INTRODUCTORY NOTES TO THE LIST OF CONDITIONS REGARDING WORKING AND
PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS
ORIGINATING STATUS****Note 1:**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of paragraph 2 of Rule 2 of Annex 1 of this Protocol.

Note 2:

2.1: The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that System for that heading or chapter. For each entry in the first two columns a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 apply only to the part of that heading as described in column 2. Optional rules in column 4 only apply to textile and clothing products of HS chapters 50 to 63 exported by MMTZ to SACU under the quota system.

2.2: Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

2.3: Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.

Note 3:

3.1: The provisions of Rule 2 of Annex 1 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Region.

For example*, an engine of heading No 8407, for which the rule may state that the value of non-originating materials which may be incorporated may not exceed a certain percentage of

* This example is given for the purpose of explanation only. It is not legally binding.

the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No ex 7224.

If this forging has been forged in the Region from a non-originating ingot, it has already acquired originating status by virtue of the rule applicable to products of HS chapter 72 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the Region. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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

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

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

3.4: Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

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

Note 4:

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

4.2: The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos. 5002 and

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5003 as well as the wool fibres, fine or coarse animal hair of heading Nos. 5101 to 5105, the cotton fibres of heading Nos. 5201 to 5203 and the other vegetable fibres of heading Nos. 5301 to 5305.

4.3: The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4: The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos. 5501 to 5507.

Note 5:

5.1: The conditions set out in column 3 or 4 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

5.2: However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

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

- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading No 5605.

For example*, a yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which may require manufacture from chemical materials or textile pulp) may be used up to a weight of ten per cent of the yarn.

For example*, a woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which may require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or other otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed ten per cent of the weight of the fabric.

For example*, tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarn used are themselves mixtures.

For example*, if the tufted fabric concerned has been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

5.3: In case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 per cent in respect of this yarn.

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5.4: In the case of products incorporating "strip consisting of a core of aluminum foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

6.1: Textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 or 4 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.

6.2: Without prejudice to Note 6.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

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

6.3: Where a percentage rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

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ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS

For the purpose of implementation at the national level on 1st September 2000, Member States shall excerpt from the text attached hereto the agreed rules and incorporate them in their national legislation according to their national regulations and procedures in the format shown below. Negotiations will continue in the High Level Committee to reach agreement on the outstanding chapters and headings.

Example of Final Format of the List

[illegible]

**ADDITIONAL NOTES TO THE LIST OF WORKING OR PROCESSING REQUIRED
TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT
THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS**

1. Wherever in column (3) of this Appendix the words "no rule" appear, the goods classified under such chapters or headings shall not qualify for any preferences and the General rate of duty prescribed in Part 1 of Schedule No. 1 shall apply to such goods.
2. Whenever the CMT agrees on any new list rule for any product in respect of which no list rule is prescribed at the time in column (3) or (4) or agree to amend any existing list rule, such agreed new list rule or amended list rule in respect of the specific chapter or heading as the case may be shall, when published as contemplated in section 49(1)(b) by notice in the Gazette, operate from a date so published and the goods of the chapters or headings specified in such notice shall, on compliance with the conditions prescribed in such list and the other provisions of Annex I, from such date qualify for the preferential rates of duty specified in the SADC column in Part 1 of Schedule No. 1.

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

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
		(3)	(4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly produced	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly produced	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly produced	
Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included;	Manufacture in which all the materials of Chapter 4 used must be wholly produced	
Chapter 05	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used must be wholly produced	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used must be wholly produced	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly produced	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used must be wholly produced	
Chapter 09	Mate and spices;	Manufacture in which the weight of the materials used does not exceed 20% of the product	
Ex 0901	Coffee	No rule.	
Ex 0902	Tea, whether or not flavoured	Manufacture in which the materials classified in this heading must be at least 80% by weight wholly produced	
Ex 0910	Mixture of spices	Manufacture in which the value of the materials classified in the same heading do not exceed 20% of the ex-works price of the product	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly produced	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	No rule	
Ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten;	No rule	
	— Containing (by weight more than x % of) <u>durum wheat</u> ;		
Ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten;	No rule	
	— containing (by weight more than x % of) <u>rice</u> ;		
Ex Chapter 11	Products of the milling industry;	No rule	
	— containing (by weight more than x % of) <u>maize</u> ;		
Ex 1101	Wheat flour	No rule	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No. 0708	No rule	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly produced	
Chapter 13	Lac; Gums; Resins and other vegetables saps and extracts	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 14	Vegetable planting material; vegetable products not elsewhere specified or included	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 1501	Pig fat (including lard) and poultry fat, other than that of heading No. 0209 or 1503: <ul style="list-style-type: none">- fat from bone or waste- other	Manufacture in which all the materials of Chapter 2 used must be wholly produced	
Ex 1502	Fats of bovine animals, sheep or goats, other than those of heading No. 1503: <ul style="list-style-type: none">- Fat from bone or waste- Other	Manufacture from materials of any heading except those of heading No. 0201, 0202, 0204, 0206 or 0209 or bones of heading No. 0506 Manufacture in which all the materials of Chapter 2 used must be wholly produced	
Ex 1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but chemically modified;	Manufacture in which all the materials of Chapter 2 and 3 used must be wholly produced	
Ex 1506	Other animals fats and oils and their fractions whether or not refined, but chemically modified	Manufacture in which all the materials of Chapter 2 and 3 used must be wholly produced	
Ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified or elaidinized, whether or not refined, but not further prepared	Manufacture in which: <ul style="list-style-type: none">- All the materials of Chapter 2 used must be wholly produced; and- All the vegetable materials used must be wholly produced.	
Ex 1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 1516	Manufacture in which: <ul style="list-style-type: none">- All the materials of Chapter 2 and 4 used must be wholly produced;- All the vegetable materials used must be wholly produced.	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all materials of Chapters 2 and 3 used must be wholly produced	
1701	Cane or beet sugar and chemically pure sucrose, in solid form, floured or coloured	Manufacture from wholly produced sugar cane stalks and sugar beet.	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
1702	Other sugars; sugar syrups; artificial honey; caramel	Manufacture in which all the materials used are classified within a heading other than that of the product. However all the materials of Chapter 17 used must be already originating	
1703	Molasses resulting from the extraction or refining of sugar, floured or coloured		
1704	Sugar confectionery (including white chocolate) not containing cocoa		
Chapter 18	Cocoa and cocoa preparations	Manufacture in which all the materials used are classified within a heading other than that of the product and all the materials of Chapter 17 used must be already originating	
Chapter 19	Preparations of cereals, flour, starch or milk; pastry cooks products	No rule	
Ex 1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	<ul style="list-style-type: none"> - Malt extract - Other 		
Ex 1902	Pasta, whether cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, cous-cous, whether or not prepared.		
	<ul style="list-style-type: none"> - Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs 		
Ex 1903	Tapioca and substitutes therefor prepared from starch.		
Ex 1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products		
Ex 1905	Bread, pastry, cakes, biscuits and other bakers wares, whether or not containing cocoa, communion and sealing wafers, rice paper and similar products		
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants;	Manufacture in which all materials of Chapter 7 and 8 used must be wholly produced	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Chapter 21	Miscellaneous edible preparations.	Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product	
Chapter 22	Beverages, spirits and vinegar.	Manufacture in which all the materials used are classified within a heading other than that of the product and all the grapes or any material derived from grapes used must be wholly produced	
Chapter 23	Residues and waste from the food industries; prepared animal fodder except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture in which at least 70% by weight of the material used must be wholly produced.	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement.	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 28	Inorganic chemicals	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 29	Organic chemicals	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 30	Pharmaceutical products.	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 31	Fertilisers	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
		(3)	(4)
Chapter 37	Photographic or cinematographic goods;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 38	Miscellaneous chemical products;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 39	Plastics and articles thereof;	No rule	
Ex 3901 to 3914	Plastics in primary forms	No rule	
Ex 3915	Waste, parings and scrap, of plastic	No rule	
Ex 3916 to 3926	Semi-manufactures and articles of plastics;	No rule	
Chapter 40	Rubber and articles thereof;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 4012.10 4012.20	Retreated tyres and used pneumatic tyres	Manufacture in which all the materials used are classified within a sub-heading other than that of the product	
Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
Ex 4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather Or Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 4104 to 4107	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 43	Furskins and artificial-fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 4302	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins	
Ex 4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
Chapter 44	Wood and articles of wood; wood charcoal;	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
		(3)	(4)
Ex 44.01	Fuel wood, sawdust, wood waste and scrap	No rule	
Ex 44.03	Wood in the rough, timber logs, un sawn, uncut wood	Manufacture in which all the materials of heading 44.03 used must be wholly produced	
Chapter 45	Cork and articles of cork;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 4808	Paper and paperboard corrugated, creped, crinkled in roll or sheets	Manufacture in which all the materials used are classified within a heading other than those of Chapter 48	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 4810	Paper and paperboard coated with kaolin or other inorganic substances whether or not surface coloured, decorated or printed	Manufacture in which all the materials used are classified within a heading other than that of heading 4802	
Ex 4811	Paper, paperboard, cellulose wadding and web.	Manufacture in which all the materials used are classified within a heading other than those of Chapter 48	
Ex 4816	Carbon paper, self copy paper or transfer papers	Manufacture in which all the materials used are classified within a heading other than heading 4809	
Ex 4818	Toilet paper and similar paper	Manufacture in which all the materials used are classified within a heading other than those of Chapter 48	
Ex 4818	Toilet paper and similar paper	Manufacture in which all the materials used are classified within a heading other than those of Chapter 48	
Ex 4823	Other paper	Manufacture in which all the materials used are classified within a heading other than those of Chapter 48	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans;	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
Ex 5004 to 5006	Silk yarn and yarn spun from silk waste	Manufacture from :	
		<ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
Ex 5007	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn Manufacture from: <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from:	
		<ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning,- - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Ex 5111 to 5113	<p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from single yarn</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
Chapter 52 Ex 5204 to 5207	<p>Cotton; except for:</p> <p>Yarn and thread of cotton</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Ex 5208 to 5212	Woven fabrics of cotton: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn Manufacture from: <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp, paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from: <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Ex 5309 to 5311	<p>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from single yarn</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp, - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
<p>Ex 5401 to 5406</p> <p>Ex 5407 and 5408</p>	<p>Yarn, monofilament and thread of man-made filaments</p> <p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from single yarn</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp, - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
Ex 5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Ex 5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from: <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
Ex 5512 to 5516	Woven fabrics of man-made staple fibres: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn Manufacture from: <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp, paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
Chapter 56 Ex 5602	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: Felt, whether or not impregnated, coated, covered or laminated <ul style="list-style-type: none"> - Needleloom felt 	Manufacture from: <ul style="list-style-type: none"> - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials Manufacture from: <ul style="list-style-type: none"> - natural fibres, - chemical materials or textile pulp However: polypropylene filament of heading No. 5402, polypropylene fibres of heading No. 5503 or 5506 or polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or - otherwise processed for spinning, or - chemical materials or textile pulp, <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
Ex 5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; and - the value materials used does not exceed 50% of the ex-works price of the product 	
Ex 5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
Ex 5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> - Containing not more than 90 % by weight of textile materials - Other 	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Ex 5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
Ex 5904	Linoleum, whether or not cut to shape, floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut or shape	Manufacture from yarn	
Ex 5905	<p>Textile wall coverings:</p> <ul style="list-style-type: none"> - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other 	<p>Manufacture from yarn</p> <p>Manufacture from</p> <ul style="list-style-type: none"> - coir yarn - natural fibres - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp, <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
Ex 5906	<p>Rubberized textile fabrics, other than those of heading No. 5902:</p> <ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn containing more than 90% by weight of textile materials - Other 	<p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Ex 5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
Ex 5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like, incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> - Incandescent gas mantles, impregnated - Other 	<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
Ex 5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> - Polishing discs or rings other than of felt of heading No. 5911 - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No. 5911 - Other 	<p>Manufacture from yarn or waste fabrics or rags of heading No. 6310</p> <p>Manufacture from the following materials:</p> <ul style="list-style-type: none"> - coir yarn, - yarn of polytetrafluoroethylene - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, - monofil of polytetrafluoroethylene - yarn of synthetic textile fibres of poly-<i>p</i>-phenylene terephthalamide, - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Chapter 60	Knitted or crocheted fabrics	Manufacture from: <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: <ul style="list-style-type: none"> - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other 	Manufacture from yarn Manufacture from: <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
Chapter 62 ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 ex 6210 and ex 6216 Ex 6213 and 6214	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered Fire-resistant equipment of fabric covered with foil of aluminized polyester Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: <ul style="list-style-type: none"> - Embroidered - Other 	Manufacture from yarn Manufacture from yarn or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product Manufacture from yarn or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product Manufacture from unbleached single yarn or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product Manufacture from unbleached single yarn or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Ex 6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 6212:</p> <ul style="list-style-type: none"> - Embroidered - Fire-resistant equipment of fabric covered with foil of aluminized polyester - Interlinings for collars and cuffs, cut out - Other 	<p>Manufacture from yarn</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from yarn</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product <p>Manufacture from yarn</p>	
Chapter 63 Ex 6301 to 6304	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, traveling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> - Of felt, of non-wovens - Other - Embroidered - Other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn</p>	
Ex 6305 Ex 6306	<p>Sacks and bags, of a kind used for the packing of goods</p> <p>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods;</p>	<p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Ex 6307	<ul style="list-style-type: none"> - Of non-wovens - Other 	Manufacture from: <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp 	
	Other made-up articles, including dress patterns	Manufacture from unbleached single yarn Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Ex 6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	

HS HEADING No. (1)	DESCRIPTION OF PRODUCT (2)	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS		(4)
Chapter 64 Ex 6406	Footwear, gaiters and the like; except for: Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading except for uppers of heading No. 6406 Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 65 Ex 6503 Ex 6505	Headgear and parts thereof: Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture in which all the materials used are classified within a heading other than that of the product No rule No rule		
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof;	Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials;	Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 70 Ex 7010	Glass and glassware; Carboys, bottles, flasks, jars, pots and other containers of glass.	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product		
Chapter 71 Ex 7117	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
Chapter 72	Iron and steel;	Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 73	Articles of iron or steel;	Manufacture in which all the materials used are classified within a heading other than that of the product		


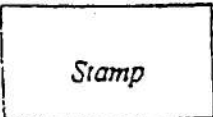
HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
		(3)	(4)
Chapter 74	Copper and articles thereof;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 7407 to 7419	Copper bars, rods and profiles; etc.	Manufacture in which all the copper materials used must be wholly produced	
Chapter 75	Nickel and articles thereof;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 76	Aluminium and articles thereof;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 77	<i>Reserved for possible future use in HS</i>		
Chapter 78	Lead and articles thereof.	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 79	Zinc and articles thereof;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 80	Tin and articles thereof;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 83	Miscellaneous articles of base metal;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof;	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	
8407	<i>Spark ignition engines</i>	No rule	
8408	<i>Compression ignition diesel engines</i>	No rule	
8409	<i>Parts</i>	No rule	
8413	<i>Pumps for liquids</i>	No rule	
8414	<i>Air vacuum pumps</i>	No rule	
8415	<i>Air conditioning machines</i>	No rule	
8418	<i>Refrigerators</i>	No rule	
8419	<i>Machinery plant of laboratory equipment whether or not electrically heated</i>	No rule	
8421	<i>Centrifuges for liquids or gases</i>	No rule	
8425	<i>Pulley tackle and hoists</i>	No rule	
8433	<i>Harvesting or threshing machinery</i>	No rule	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
		(3)	(4)
8450	<i>Washing machines</i>	No rule	
8451	<i>Machineries (except for those of heading 8450) for washing, cleaning, etc</i>	No rule	
8452	<i>Sewing machines</i>	No rule	
8469 to 8473	<i>Typewriters, calculating machines, computer and parts for the above machines</i>	No rule	
8481	Taps cocks, valves and similar appliances for pipes, boiler, tanks etc	No rule	
8482	Ball or roller bearings	No rule	
8483	Transmission shafts and cranks; bearing housings, gears etc	No rule	
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles;	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	
8501	<i>Electric motors and generators</i>	No rule	
8503	<i>Parts suitable for use solely or principally with machines of heading No. 8501 or 8502</i>	No rule	
8504	<i>Electric transformers</i>	No rule	
8507	<i>Electric accumulators</i>	No rule	
8509	<i>Electro-mechanical domestic appliances</i>	No rule	
8512	Electric lighting or signalling equipment, wipers, defrosters etc of the kind used for cycles or motor vehicles	No rule	
8516	Water heaters	No rule	
8517	Electric apparatus for line telephony or telegraphy	No rule	
8518	Microphones	No rule	
8519	<i>Record decks</i>	No rule	
8520	<i>Tape recorders</i>	No rule	
8522	<i>Parts and accessories</i>	No rule	
8525	<i>Transmission apparatus for radio, telegraph etc</i>	No rule	
8527	<i>Radios</i>	No rule	
8528	<i>Television receivers</i>	No rule	
8529	<i>Parts</i>	No rule	
8532	<i>Electronical capacitors</i>	No rule	
8535	<i>Electrical apparatus for switching or protecting electronic circuits etc for a voltage exceeding 1000 V</i>	No rule	
8536	<i>Electrical apparatus for switching or protecting electronic circuits etc for a voltage not exceeding 1000 V</i>	No rule	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
8537	<i>Boards, panels, consoles, desks etc equipped with apparatus of heading 8535, 8536</i>	No rule	
8538	<i>Parts suitable for use solely or principally with the apparatus of heading No 8535, 8536, 8537</i>	No rule	
8539	<i>Electric filament and lamps</i>	No rule	
8544	Insulated wire, cable and other insulated electric conductors	No rule	
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds;	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof;	No rule	
Chapter 88	Aircraft, spacecraft, and parts thereof;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof;	No rule	
Chapter 91	Clocks and watches and parts thereof;	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings;	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.	
Ex 9607	Slide fasteners and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 96	Miscellaneous manufactured articles	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 98	Original Equipment Components	No rule	

APPENDIX II

SADC CERTIFICATE OF ORIGIN

Registration No.(Optional)		3. Country Ref. No.			
1. Exporter (Name and Office Address)		SOUTHERN AFRICAN DEVELOPMENT COMMUNITY (SADC) CERTIFICATE OF ORIGIN			
2. Consignee (Name and Office address)					
4. Particulars of transport:		5. For official use only			
6. Marks and numbers, number and kind of package, description of goods		7. Customs Tariff No.	8. Origin Criterion (See overhead)	9. Gross weight or other quantity	10. Invoice No. & date (Optional)
(i) Marks & Nos. (ii) Description of goods					
11. DECLARATION BY EXPORTER		12. CERTIFICATION OF ORIGIN		13. FOR CUSTOMS PURPOSES (optional)	
I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate, and are originating in _____ (Country)		Declaration Certified:  (Origin Stamp and Signature)		Export Document No. Date..... Customs Office..... Country Date..... Signature	
Place and date: _____ Signature		Certificate of Customs or Other Designated Authority		 Stamp	

APPENDIX III TO ANNEX I

DECLARATION BY THE PRODUCER

To whom it may concern

For the purpose of claiming preferential treatment under the provision of Rule 2 of the Annex of the Rules of origin for Products to be Traded between the member States of the Southern African Development Community:

I HEREBY DECLARE:

- a) that the goods listed here in quantities as specified below have been produced by this company/enterprise/workshop/supplier¹.

Name and address of producer: (Postal and physical Address)

Registration No: _____

and

- b) that evidence is available that the goods listed below comply with the origin criteria as specified by the Annex on the Rules of Origin for the Southern African Development Community.

List of Goods

Commercial Description of Goods	Quantity	Criterion

Notes: This form should be completed in duplicate where the Exporter is not a Producer.

Stamp & Signature of the
PRODUCER

¹ Please delete the description not applicable

APPENDIX IV TO ANNEX I

FORM OF VERIFICATION OF ORIGIN

A. REQUEST FOR VERIFICATION

Verification of the authenticity and accuracy of this certificate is requested for the following reasons:

.....

.....

.....

.....
(Place and date)

.....
(Signature and Stamp)

B. RESULT OF VERIFICATION

Verification carried out shows that this certificate

☐

was issued by the Customs Office or designated

☐

authority indicated and that the information contained therein is accurate.

does not meet the requirement as to the authenticity/

accuracy

(delete whichever not

applicable)

Insert X in the appropriate box

.....
(Place and date)

.....
(Signature and Stamp)

No. R. 892

7 September 2000

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (No. DAR/25)

Under Sections 49 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

P GORDHAN

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the addition of the following rule to the rules for section 13:

13.04 For the purposes of application of the reduced rates of duty in the SADC column of Part 1 of Schedule No. 1, any provision of Part B of the Schedule to the General Notes to Schedule No. 1 and the rules numbered 49B, to goods imported or exported by post, as the case may be, the following procedures shall apply:

- (a) In the case of exemptions referred to in rule 49B.10(9)8 the necessary declarations may be made on the customs declaration of any parcel or on a sheet of paper attached to that document;

By the insertion of rule 49 B after rule 49 A of the Rules for Section 49 of the Act:

RULE 49 B

TREATY OF THE SOUTHERN AFRICAN DEVELOPMENT COMMUNITY AND PROTOCOLS CONCLUDED UNDER ARTICLE 22 THEREOF

RULES IN RESPECT OF ANNEX I (CONCERNING THE RULES OF ORIGIN FOR PRODUCTS TO BE TRADED BETWEEN THE MEMBER STATES OF THE SOUTHERN AFRICAN DEVELOPMENT COMMUNITY) OF THE PROTOCOL ON TRADE OF THE TREATY

- 49B.01
- (a) The rules numbered 49B are rules contemplated in section 49(6)(b) in respect of the Treaty of the Southern African Development Community and Annex I of the Protocol on Trade of the said Treaty.
 - (b) Where any rule reflects a number or numbers in brackets after a serial number, for example, 49B.01(5), the number in brackets refers to the Rule number or numbers of Annex I of the Protocol on Trade "Concerning the Rules of Origin for Products to be Traded between the Member States of the Southern African Development Community". Any additional digit or letter after the number refers to subdivisions of the rule.
 - (c) Any expression used in these rules with reference to Annex I of the Protocol on Trade shall, unless the context otherwise indicates, have the meaning assigned thereto in the said Annex or provisions of the Act relating to such Annex or Protocol or in the Notes to Part B of the Schedule to the General Notes to Schedule No. 1.

- (d) The expression –
- (i) “Annex I” includes, according to its context, Annex I and its appendixes of the Protocol on Trade;
 - (ii) “goods” as used in these rules means, depending on the context, “goods” or “products” or “material” as defined in Annex I;
 - (iii) “Member State” means a Member State of the SADC;
 - (iv) “Protocol” means the Protocol on Trade;
 - (v) “Rule” refers to the specified numbered Rule of Annex I;
 - (vi) “SCO” refers to the SADC Certificate of Origin and includes according to the context, for export purposes, the set of forms comprising the SADC Certificate of Origin (SCO), the application form and copy of the application form referred to in rule 49B.10(9)1(a);
 - (vii) “SACU”, as defined in Annex I, means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland;
 - (viii) “SADC” means Southern African Development Community.
- (e)
- (i) Subject to section 3(2), any power, duty or function contemplated in section 49(6), is delegated in terms of section 49(6)(b)(vi) to the extent specified in these rules to the Manager: Origin Administration, the Controller or the Officer: Origin Administration or any officer designated to perform such function;
 - (ii) For the purposes of subparagraph (i) any Officer: Origin Administration or any other officer authorised by the Manager: Origin Administration or by any Controller may exercise any power or duty or function conferred or

imposed on any authority in Annex 1 or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of Annex 1.

ANNEX I

49B.02(1) RULE 1 – DEFINITIONS AND INTERPRETATION

No rule.

49B.03(2) RULE 2 – ORIGIN CRITERIA

49B.03(2)1 General requirements (Consigned directly)

- (a) Notwithstanding the requirement that originating goods must be transported directly from one Member State to a consignee in another Member State, goods imported into the Republic consisting of one single consignment may be transported through other territories with, should the occasion arise, transshipment or temporary warehousing in such territories, provided that they remain under the control of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline to the Republic across a territory other than that of a Member State.

- (b) Evidence that the conditions set out in paragraph (a) have been fulfilled shall be supplied at the time of entry by the production of:
- (i) a single transport document covering the passage from the exporting Member State through the country of transit; or

- (ii) a certificate issued by the customs authorities of the country of transit,
 - (aa) giving an exact description of the products;
 - (bb) stating the dates of unloading and reloading of the products and full particulars of the means of transport used, and
 - (cc) certifying the conditions under which the products remained in the transit country, or
- (c) failing these, any substantiating documents.

49B.03(2)2 Sufficiently worked or processed products

For the purposes of paragraph 2(c) of Rule 2, Appendix V of Annex I (Regulation on the Tariff Quotas, Time periods and Arrangements for the Administration and Enforcement in respect of Products of HS Chapters 50 to 63 Exported to SACU by Member States) provides for procedures applicable to exportations to and importations into the SACU of goods to which the arrangements relate. Rebate item 460.11 of Schedule No. 4 provides for a rebate of duty in respect of importation of the goods concerned.

49B.03(2)3 Cumulative Treatment

Whenever originating status is claimed for any product in which materials originating in any Member State have been incorporated, the exporter shall, in addition to any other documentation that may be elsewhere specified in Annex I or in these rules keep available for inspection all appropriate records to prove the working or processing carried out in each Member State.

49B.04(3) RULE 3 – PROCESSES NOT CONFERRING ORIGIN

No rule.

49B.05(4) RULE 4 – GOODS WHOLLY OBTAINED IN THE MEMBER STATES

Goods wholly obtained must be so declared on the SCO and any entry for export.

49B.06(5) RULE 5 – UNIT OF QUALIFICATION

(a) Where any importer requests approval to import goods contemplated in this Rule in more than one consignment application shall be in writing and –

(i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Director: Tariff and Valuation at Head Office and forward a copy of the application to the Manager: Origin Administration;

(ii) in the case of other unassembled or disassembled goods the application shall be made to the Manager: Origin Administration stating a full description of the goods, the tariff heading, the number of consignments and include pro-forma invoices of each.

(b) Copies of the proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first consignment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.

49B.07(6) RULE 6 - SEPARATION OF MATERIALS

For the purpose of this Rule, until the conditions agreed upon by the Committee of Ministers envisaged in paragraph 2 of the Rules are available and have been enacted into law as contemplated in section 49(9), any person who produces goods for export to a Member State and who intends introducing an appropriate accounting system to replace the separation of originating and non-originating materials shall comply with the following conditions:

- (a) Application shall be made to the Manager: Origin Administration in writing;
- (b) such person must produce proof –
 - (i) that he/she regularly exports the manufactured goods to Member States;
 - (ii) of the impracticability of physical separation of the goods; and
 - (iii) of the identity and interchangeability of the originating and non-originating materials concerned which means that the originating and non-originating materials must be of the same kind and commercial quality and possess the same technical and physical characteristics, and cannot be distinguished from one another for origin purposes when incorporated into the finished product on account of any markings or other identification thereon.
- (c) The accounting system and other records must –
 - (i) in accordance with the Rule, be adequate to ensure that no more goods are deemed to originate in the Republic than would have been the case if the producer had been able to physically separate the materials;
 - (ii) make a clear distinction between originating materials and non-originating materials acquired and/or left in stock; and
 - (iii) show that the manufacturer's stocks of originating materials exceeded the non-originating materials at the end of the accounting period which should date back 12 months from the time of any export, or delivery for export to, an exporter.

49B.08(7) RULE 7 – TREATMENT OF MIXTURES

No rule.

49B.09(8) RULE 8 – TREATMENT OF PACKING

- (a) Where in accordance with General Rule 5 of the Harmonized System packing is included with the goods for classification purposes or it is included in the dutiable mass as contemplated in Note D of the General Notes to Schedule No. 1, it shall be included for the purposes of determining origin in terms of this Rule.
- (b) Containers defined in section 1(2) of the Act or other imported containers, as the case may be;
 - (i) shall be subject to the provisions of section 38;
 - (ii) may be entered under heading 86.09 of Part 1 of Schedule No. 1 if classifiable thereunder;
 - (iii) may be entered under item 480.05 of Schedule No. 4 on compliance with the provisions of the item.

49B.10(9) RULE 9 – DOCUMENTARY EVIDENCE

49B.10(9)1 Issue of the SADC Certificate of Origin (SCO)

- (a) Numbered sets of SADC Certificate of Origin (SCO) contained in Appendix II to Annex I (pages 1 (original) and 2 (duplicate)) and the Application for SADC Certificate of Origin (SCO) (page 3) and Declaration by the Exporter (page 4) have been printed and are available from the South African Revenue Service at the offices of Controllers specified in paragraph 200.03 of the Schedule to the rules on application by any exporter who wishes to export originating products to the Member States of the SADC.

- (b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller;
- (ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss;
- (iii) The SCO, export bill of entry and supporting documents shall be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the Manager: Origin Administration otherwise determines.
- (c) An exporter may only authorise a licensed clearing agent to complete and sign the SCO and the application form;
- (d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.
- (e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in Annex I and a duplicate set, certified by him, has been furnished to the agent.
- (f) The letter of authority shall be submitted together with the completed SCO and application form and will be retained by the Controller.
- (g) Completion of the SCO or invoice declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of the Annex.
- (h) The SCO must be completed to be authentic in accordance with the instructions in the notes thereto and the following requirements:

(i) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;

(ii) the numbered boxes of the certificate must be completed as follows:

Box 1

The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic. In addition to the name and address of the exporter, also insert the registration number referred to in rule 39.08 in the space provided.

Box 2

Insert the name and office address of the consignee in the country of destination.

Box 3

Insert one of the following endorsements where necessary:

(i) "Duplicate" (where application is made for a duplicate SCO)

(ii) "Issued retrospectively" (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof)

Box 4

Insert the details which will be inserted on the export bill of entry.

Box 5

No rule.

Box 6

- Enter item numbers and identifying marks and numbers on the packages in the space on the left-hand side of the box.
- If the packages are not marked, state "No marks and numbers".
- The quantity stated must agree with the quantities on the invoice, for example 100 cartons.
- If the packages are addressed to the consignee, state the address.
- No space must be left between items.
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.
- The goods must be identified by giving a reasonably full commercial description and in order for the appropriate tariff heading to be determined, for example, electric insulators (8546) or watch cases and parts (9111). The heading must be stated next to the description.
- For goods in bulk that are not packed, insert "In bulk".
- If both originating and non-originating goods are packed together, describe only the originating goods and add at the end "Part contents only".

- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk (*) on the invoice and the following statement must be inserted in box 6 below the description of the goods:

"Goods marked * on the invoice are non-originating and are not covered by this form SCO".

- Draw a horizontal line under the only or final item in box 6 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 7

Insert the tariff heading (four digit code) of Part 1 of Schedule No. 1 in respect of each line of goods described in Box 6.

Box 8

Insert "P" for goods wholly produced or "S" for goods with imported inputs.

Box 9

Insert metric measures.

Box 10

Invoices must –

- (a) be serially numbered and the dates and numbers reflected in this box;
- (b) reflect the SCO number or mention the office and date of issue;
- (c) contain a full description of the goods, the tariff heading and reference numbers or other particulars for identification of the goods in the exporter's records; and
- (d) state the country in which the goods originate.

Box 11

- The initials and surname and capacity of the person signing the certificate must be stated below the signature.
- If the certificate is signed on behalf of a clearing agent the name of the clearing agent must be stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.

Box 12

- The officer must print his/her initials and surname below his/her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him/her for this purpose.

Box 13

- Insert the bill of entry number and date and other particulars.
- Follow the instructions in respect of Box 12.

(i) No certificate shall be valid –

- (i) If any entered particulars are incorrect and not in accordance with these rules;
- (ii) if it contains any erasures or words written over one another;
- (iii) if altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the certificate and endorsed by the officer who signs the certificate.

- (j) For the purposes of verification of the originating status of goods declared in the application for the SCO, the exporter, whether the manufacturer in whose undertaking the last working or processing was carried out or an exporter who has bought in the goods from a manufacturer for exportation in the same state or who re-exports in the same state goods imported from a Member State must produce to an officer at any time including at the time of presentation of such application, as the officer may require, documents proving the originating status of the goods exported, including –
- (i) accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned, the SCO or any other proof of origin document proving the originating status of materials used and declarations by the producer;
 - (ii) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;
 - (iii) documents proving the value of materials used and added value;
 - (iv) costing records showing the calculation of the ex-works price defined in Annex I.
- (k) The requirements for signing the declaration on the SCO are also applicable in respect of the application form which –
- (i) must bear the original signature of the person signing the declaration;
 - (ii) must be signed by the same person who signed the declaration on the SCO;
- (l) In the space where it is stated "Specify as follows the circumstances which have enabled these goods to meet the above conditions" in the Declaration by the Exporter the exporter must state –

- (i) if exported goods are manufactured / wholly obtained by the exporter:

"The goods shown on the form SCO were manufactured / wholly obtained by the exporter and classified under _____ (four digit tariff heading). They fulfil the appropriate qualifying provisions of origin of Annex I.

- (ii) If the exporter has bought in goods for export in the same state –

- (aa) goods manufactured / wholly obtained in the Republic –

"The goods shown on the form SCO were manufactured / wholly obtained in the Republic and are classified under _____ (four digit tariff heading). Evidence of their originating status as required by Annex I is held by me"; or

- (bb) Goods manufactured / wholly obtained in a Member State –

"The goods were imported from _____ (name of Member State) under cover of attached _____ (state proof of origin form SCO) and are being exported in the same state. The goods are classified under _____ (four digit tariff heading)."

- (iii) in the case of subparagraphs (i) and (ii)(aa), the applicable list rule in Annex I.

- (m) "Supporting documents attached" must include –

- (i) a copy of the bill of lading, air waybill or other transport document, a copy of the export invoice or packing list which must bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records;

- (ii) the documents referred to in paragraph (j); and
- (iii) the document referred to in Rule 49B.10(9)9(a).

49B.10(9)2 SADC Certificate of Origin (SCO) issued retrospectively

- (a) An SCO may be issued exceptionally after exportation of the goods to which it relates if –
 - (i) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (ii) it is demonstrated to the satisfaction of the Officer: Origin Administration that the SCO was issued but was not accepted at importation in the Member State of destination for technical reasons.
- (b) The exporter may only apply for the retrospective issue of the SCO after exportation at the office of the Controller where the goods were exported.
- (c) The application shall be in writing and shall be supported by –
 - (i) a completed SCO and its application form of which –
 - (aa) box 3 shall be endorsed “issued retrospectively”; and
 - (bb) if the SCO has not been issued previously for the goods concerned, the declaration by the exporter shall include a statement to this effect;
 - (ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;
 - (iii) proof that the goods comply with the provisions of origin of Annex I;

- (iv) full reasons of the circumstances in which a retrospectively issued SCO is required.
- (d) Before such application is considered an officer will first conduct an examination of the exporter's file for the purpose of verification that the information in such file agrees with the information supplied in the application.
- (e) The application for the issue of the SCO retrospectively shall be considered by the Manager: Origin Administration in Head Office.

49B.10(9)3 Issue of a Duplicate SCO

- (a) In the event of theft, loss or destruction of an SCO, the exporter may apply for a duplicate made out on the basis of the export documentation in possession of the Controller at the place where the goods were entered for export.
- (b) The exporter shall furnish to the Officer: Origin Administration at the office of the Controller where the original SCO was issued –
 - (i) a written statement giving reasons why a duplicate is required and the number and date of the original SCO;
 - (ii) a completed SCO and application form reflecting the word "Duplicate" and the number and date of the original form in Box 3;
 - (iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued, as prescribed in Rule 49B.10(9)1(m).
- (c) The Officer: Origin Administration shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original SCO was issued.

- (d) If the officer decides to certify the duplicate SCO, he shall stamp and sign it in the same way as any other SCO but in Box 13 after the word "Date" he shall insert the words "from which this duplicate certificate is valid" and thereafter the date of the original SCO.

49B.10(9)4 Verification of the Statement contained in the SADC Certificate of Origin (Rule 9(3) and (4))

- (a) Any SCO in respect of imported goods requiring verification shall be submitted on the form Verification of Origin contained in Appendix IV to Annex I to the customs authorities of the Member State where the SCO was issued by the Manager: Origin Administration.
- (b) (i) If any Officer: Origin Administration has reasonable doubts about an SCO, the originating status of the goods concerned or the fulfilment of the other requirements of Annex I such officer may, unless the Manager: Origin Administration otherwise determines, allow release only on the furnishing of adequate security pending a report by the customs authorities of the Member States on the originating status of the goods.
- (ii) If the goods concerned are subject to any prohibition in terms of any other law, the goods shall be dealt with as provided in section 113(8).
- (iii) If no reply is received within three months as provided for in Rule 9(3), the Manager: Origin Administration may refuse entitlement to preferences in respect of the goods under investigation and any future consignments of such goods.
- (c) If a request is received from the customs authorities in any Member State, the exporter, producer or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of Annex I.

49B.10(9)6 Deposit with Secretariat of the SADC of Particulars Specified
in Rule 9(6)

- (a) The stamp provided for issuing forms SCO must be used only for that purpose and only such stamp shall be used for such forms.
- (b) The Manager: Origin Administration shall be responsible for furnishing the Secretariat of the SADC with the particulars regarding the issuing of SADC Certificates of Origin specified in Rule 9(6).

49B.10(9)7 Submission of Proof of Origin

- (a) Any proof of origin in respect of imported goods must be –
 - (i) delivered to the Controller at the time the goods are entered for home consumption or deemed to have been entered for home consumption; or
 - (ii) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;
 - (iii) must be in English and if not so a translation must be attached thereto;
- (b) Every SCO produced in respect of imported goods shall have attached to it a statement by the importer to the effect that the goods specified therein meet the conditions required for fulfilment of the requirements of Annex I.

49B.10(9)8 Exemptions from Proof of Origin

Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage and are admissible under the provisions of rebate items 407.01 and 407.02 or 412.10, provided;

- (a) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal luggage;
- (b) the goods have been declared as meeting the requirements of the Protocol and there is no reason to doubt the veracity of such declaration.
- (c) The following additional conditions shall apply in the case of private postal imports –
 - (i) the goods must have been sent by one private individual to another direct from the preference country in question;
 - (ii) the sender declares in writing that the origin conditions are satisfied.

49B.10(9)9 Declaration by the Producer

- (a) The Declaration by the Producer referred to in Rule 9.2 shall, where the exporter is not the producer, be submitted by the exporter together with a copy thereof in support of the application for the SCO as referred to in 49B.10(9)1:
- (b) Where non-originating goods -
 - (i) have undergone working or processing in any other Member State; and

- (ii) such goods are further worked or processed or used in the manufacture of goods in the Republic for which an SCO for originating products is made out in the Republic,

the manufacturer shall obtain and keep available for inspection by an officer, full particulars of the working and processing carried out on the goods in the other Member State in accordance with the provisions of Annex I, for the purpose of proving the originating status of the goods concerned.

- (c) No person shall be entitled to the benefit of Rule 2.4 unless he is in possession of evidence regarding the working or processing materials have undergone in a Member State.

- (d) (i) A separate record must be kept in respect of each consignment of goods.

- (ii) Any documents relating to such goods must describe such goods in sufficient detail to be readily identifiable and to determine the tariff heading.

- (iii) If goods which originate in any Member State or which have not been so worked or processed are included on any invoice, delivery note or other commercial document, such goods must be separately and clearly indicated thereon by an asterisk (*) or other distinguishing mark.

49B.10(9)10 Supporting Documents

- (a) The documents every exporter or other person contemplated in section 4(12A) must be able to produce in order to prove the originating status of goods, shall include, according to the circumstances, the following –

- (i) direct evidence of the processes carried out by the exporter or producer to obtain the goods concerned, contained for example, in his accounts or internal bookkeeping;

- (ii) documents proving the originating status of materials used, issued or made out in any other Member State or the Republic;
 - (iii) documents proving the working or processing of materials in any other Member State or the Republic, issued or made out in the other Member State or the Republic;
 - (iv) SADC certificates of origin (SCO) proving the originating status of materials used, issued or made out in the Member States or the Republic in accordance with Annex I;
 - (v) any documents proving the working or processing undergone in any Member State of materials used, in accordance with Annex I;
 - (vi) any documents proving the originating status of goods used in working or processing issued in any country outside the SADC.
- (b) Every exporter who completes an SCO shall, if he is the manufacturer, complete, or if he bought in the goods from a manufacturer, obtain and keep, the Declaration by the Producer together with all the supporting documents necessary to prove the originating status of the goods concerned.
- (c) The invoiced price is not acceptable as the ex-works price, and may be determined by the Manager: Origin Administration, where –
- (i) different terms apply, for example, CIF price;
 - (ii) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;
 - (iii) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;

- (iv) a discount has been granted subject to conditions, for example, payment to be made within 6 months of sale to a distributor, in which case it should be ignored when calculating the ex-works price.
 - (v) any other instances where the invoiced price is not an ex-factory price.
- (d) Any accounting records kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for proving the originating status of the goods and for fulfilling the other requirements of Annex I.
- (e) Documents shall be preserved as provided in rule 101.03.

49B.10(9)11 Discrepancies and Formal Errors

- (a) Slight discrepancies between the statements made in the SCO and those made in the documents submitted in terms of section 39 of the goods concerned shall not, render the proof of origin null and void if it is duly established that the SCO does correspond to the goods submitted.
- (b) Obvious formal errors such as typing errors on the SCO should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.
- (c) Slight discrepancies in documents submitted at the time of entry of imported goods may include –
 - (i) spelling or typing mistakes or other minor errors not corrected;
 - (ii) amendments which have no direct bearing on the validity of the SCO;

- (iii) that the information is valid and accurate but not inserted in the correct box;
 - (iv) that the exporter declaration box is not dated;
 - (v) other discrepancies as determined by the Manager: Origin Administration.
- (d) Any SCO submitted with the slight discrepancies or formal errors contemplated in this rule may be accepted provided the circumstances satisfy the requirements of paragraphs (a) and (b).

49B.11(10) **RULE 10 – INFRINGEMENT AND PENALTIES**

- (a) Particulars of any untrue claims in respect of origin as contemplated in Rule 10 shall be reported, and all relevant documents submitted, to the Manager: Origin Administration.
- (b) The Manager: Origin Administration is responsible for informing the Member State in accordance with the provisions on Mutual Assistance and Co-operation in Customs Matters contained in Appendix I of Annex II of the Protocol.

49B.12(11) **RULE 11 – DEROGATIONS**

No rule.

49B.13(12) **RULE 12 – REGULATIONS**

Any regulations adopted by the Committee of Ministers (CMT) are enacted into law as provided in section 49(1)(b) and Note 5 to Part B of the Schedule to the General Notes to Schedule No. 1.

49B.14 Internal Appeals

- (a) Any person involved in a dispute concerning any decision or determination in respect of the application or interpretation of any provision of origin may, before any appeal to court as contemplated in section 49(7)(b), submit an internal appeal to the Commissioner within three (3) months of the decision or determination concerned.
- (b) Application for internal appeal shall be made on the appeal form obtainable from the Manager: Origin Administration and shall state all the facts and circumstances relating to the dispute in such form which shall be supported by available documentary evidence including the documents in respect of the relevant customs and excise procedure and legal argument to substantiate the viewpoint expressed in application.

49B.15 Documents to be submitted and procedures to be followed on presentation of bills of entry for goods in respect of which preferential treatment is claimed

- (a) Import and export bills of entry shall be endorsed with the SCO number.
- (b) Any person entering any imported goods or goods for export for which preferential treatment is claimed shall include with the clearance documents in respect of –
- (i) Imported goods –
- (aa) if the goods are entered for home consumption, the SCO and a copy of the invoice and packing list, a copy of the bill of lading, air waybill or other transport document, the statement referred to in rule 49B.10(9)7(b) for retention by the Controller;
- (bb) if the goods are entered for storage in a customs and excise warehouse for subsequent entry for home consumption, the SCO and any other document

required for allowing preferential treatment when the goods are entered for home consumption.

(ii) goods for export –

(aa) duly completed SCO; and

(bb) for retention by the Controller, the application form for the SCO and a copy of the export invoice, a copy of the packing list, a copy of the bill of lading, air waybill or other transport document, a copy of the Declaration by the Producer, where applicable, and proof of origin.

- (c) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records.

49B.16

SADC-MMTZ tariff quotas and export certificates administered in terms of Part 1, 2 and 3 of Appendix V to Annex:

Regulation on the Tariff Quotas, Time Periods and Arrangements for the Administration and Enforcement in respect of Products of HS Chapters 50 – 63 exported to SACU by MMTZ Member States.

- (a) Provision is made in rebate item 460.11 for a rebate of duty in respect of goods for which a tariff quota is allocated and an export certificate is issued as contemplated in Appendix V.
- (b) A specimen of the draft forms SADC-MMTZ export Certificate and Request for Verification are included as Part 2 of Appendix V to Annex I of the SADC Protocol on Trade contained in Part B of the Schedule to the General Notes to Schedule No. 1.
- (c) Such goods may only be entered for customs duty purposes at the offices of Controllers at the places specified in paragraph (g) of item

200.03 of the Schedule to the rules, unless the Manager: Origin Administration permits such entry to be made at any other customs and excise office.

(d) The Manager: Origin Administration must make arrangements concerning liaison with the SACU central coordinating authority in respect of the matters referred to in Part 1 of Appendix V.

(e) (i) The Controller at the port of entry shall keep a record of the copies of the SADC-MMTZ Export Certificates transmitted by the SACU central coordinating authority as contemplated in Article 5(4) of Appendix V and shall acknowledge receipt thereof by facsimile transmission within one working day of receipt;

(ii) if the transmission is faulty a second transmission must be requested from such authority;

(iii) the record of the copies of the export certificate must include particulars of receipt of the original, a copy of the original, a statement whether the forms agreed and the original was duly authenticated, a record of despatch of the original by registered post, a copy of the bill of entry and any other documents the Manager: Origin Administration may determine;

(iv) if the contents of the original and copy of such export certificate do not agree in every material respect, the goods must be detained and examined and the matter reported immediately to the Manager: Origin Administration for submission to the SACU central coordinating authority; and

(v) if the export certificate is found to be false, the consignment must be dealt with as contemplated by Rule 10 of Annex I.

(f) A copy of the original export certificate together with a copy received from the SACU coordinating authority, clearly marked as such, as well as the bill of entry number and date must be transmitted by facsimile transmission to the Manager: Origin Administration

within one working day after the clearance procedures have been completed.

- (g) The Manager: Origin Administration shall keep a record of quantities cleared and the balances of the allocated tariff quota and establish a reconciliation with the quantities advised by the SACU central coordinating authority as contemplated in Article 5(6) of Part I of Appendix V to Annex I.

- (h) When the Manager: Origin Administration is advised of the cancellation of an export certificate by the SACU central coordinating authority, all Controllers must be advised by facsimile transmission on the same day the notification is received.

- (i) (i) If such cancelled certificate is produced for the purpose of entry of goods under item 460.11, the Controller must detain the goods and report the matter on the same day to the Manager: Origin Administration;

- (ii) unless otherwise decided by the manager: Origin Administration, the Controller must treat the act as an untrue claim as contemplated in Rule 10 of Annex I.

- (j) the entry of goods under rebate item 460.11 must be accompanied by the original SADC-MMTZ export certificate, the number of which must have been endorsed on the bill of entry, and a declaration that the goods specified therein comply with the conditions contained in Appendix V.

By the amendment of the rules for section 101 as follows:**By the addition of the following:**

- 101.03 (a) In the case of documents relating to the origin provisions specified in Annex I, "Concerning the Rules of Origin for Products to be traded between the Member States of the Southern African Development Community", and its appendixes, of the Protocol on Trade concluded under Article 22 of the Treaty of the Southern African Development Community, and the documents referred to in such rule 101.02, the period for which the documents shall be kept shall be five (5) years, calculated as provided in paragraph (d) of the said rule.

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- (b) (i) If goods are imported and payment of any preferential rate of duty in the SADC column of Part 1 of Schedule No. 1 is claimed, but the SADC Certificate of Origin is not produced, the Postmaster shall detain the goods concerned and deliver them together with any documents produced to the Officer: Origin Administration at the office of the nearest Controller;
- (ii) such goods shall be stored in the State warehouse and for the purposes of clearance be entered for customs duty purposes at the office of the said Controller;
- (c) if proof of origin documents are completed in respect of goods exported by post, the documents concerned must be delivered to the nearest Controller and the provisions of the rules numbered 49B shall *mutatis mutandis* apply to such goods.
- (d) the Postmaster shall retain and forward to the Officer: Origin Administration at the nearest Controller's office, any SADC Certificate of Origin in respect of imported goods;
- (e) these procedures shall apply *mutatis mutandis* to goods imported under the provisions of item 460.11 of Schedule No. 4.
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