 THE NATIONAL ASSEMBLY PAPERS LAID	
CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN THE EAC PARTNER STATE(S)	
DATE: 25 FEB 2021	THURSDAY
TABLED BY:	Leader of the Majority



1. Without prejudice to paragraphs 2 and 3, customs duties of the UK (hereinafter "UK customs duties") shall be entirely eliminated on all products of Chapters 1 to 97 of the Harmonized System, except those of Chapter 93 thereof, originating in an EAC Partner State on the date of entry into force of this Agreement. For products of Chapter 93, the UK shall continue to impose the applied Most Favoured Nation duty rate (hereinafter "MFN duty rate").
2. The importation of products of tariff heading 1701 originating in any EAC Partner State that is recognised by the United Nations as a least developed country shall remain subject to the provisions of Article 50.¹
3.
 - (a) For the purpose of the application of the provisions of Article 50, disturbances in the markets of products of tariff heading 1701 may be deemed to arise in situations where the UK market price of white sugar falls during two consecutive months below 80 per cent of the UK market price for white sugar prevailing during the previous marketing year.
 - (b) Subparagraph 3(a) shall not apply for a period of five (5) years from the date of entry into force of this Agreement.
 - (c) The Parties agree to review subparagraph 3(a), with a view to reaching agreement within five (5) years of the date of entry into force of this Agreement, on a percentage of the UK market price for white sugar prevailing during the previous marketing year which, if the UK market price of white sugar falls below this percentage during two consecutive months, may be deemed a disturbance in the market of products of tariff heading 1701.

¹ For this purpose and by derogation from Article 50, an individual State recognised by the United Nations as a least developed country may be subject to safeguard measures.

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THE NATIONAL ASSEMBLY
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ANNEX II

CUSTOMS DUTIES ON PRODUCTS

TABLED BY: *Leadership Majority*

ORIGINATING IN THE UK

CLERK: *P. K. ...*

Customs duties applicable to products originating in the UK imported into the territory of the EAC Partner State(s) for goods listed in Annex II(a), shall be eliminated upon the entry into force of this Agreement.

2. Customs duties applicable to products originating in the UK imported into the territory of the EAC Partner State(s) for goods listed in Annex II(b) shall be progressively abolished in accordance with the following schedule:

- seven years after the entry into force of this Agreement each duty shall be reduced to 80 per cent of the basic duty;
- eight years after the entry into force of this Agreement each duty shall be reduced to 70 per cent of the basic duty;
- nine years after the entry into force of this Agreement each duty shall be reduced to 60 per cent of the basic duty;
- ten years after the entry into force of this Agreement each duty shall be reduced to 50 per cent of the basic duty;
- eleven years after the entry into force of this Agreement each duty shall be reduced to 40 per cent of the basic duty;
- twelve years after the entry into force of this Agreement each duty shall be reduced to 30 per cent of the basic duty;
- thirteen years after the entry into force of this Agreement each duty shall be reduced to 20 per cent of the basic duty;
- fourteen years after the entry into force of this Agreement each duty shall be reduced to 10 per cent of the basic duty;
- fifteen years after the entry into force of this Agreement the remaining duties shall be abolished.

3. Customs duties applicable to products originating in the UK imported into the territory of the EAC Partner State(s) for goods listed in Annex II(c) shall be progressively abolished in accordance with the following schedule:


- twelve years after the entry into force of this Agreement each duty shall be reduced to 95 per cent of the basic duty;
- thirteen years after the entry into force of this Agreement each duty shall be reduced to 90 per cent of the basic duty;

- fourteen years after the entry into force of this Agreement each duty shall be reduced to 85 per cent of the basic duty;
- fifteen years after the entry into force of this Agreement each duty shall be reduced to 80 per cent of the basic duty;
- sixteen years after the entry into force of this Agreement each duty shall be reduced to 70 per cent of the basic duty;
- seventeen years after the entry into force of this Agreement each duty shall be reduced to 65 per cent of the basic duty;
- eighteen years after the entry into force of this Agreement each duty shall be reduced to 60 per cent of the basic duty;
- nineteen years after the entry into force of this Agreement each duty shall be reduced to 55 per cent of the basic duty;
- twenty years after the entry into force of this Agreement each duty shall be reduced to 50 per cent of the basic duty;
- twenty-one years after the entry into force of this Agreement each duty shall be reduced to 40 per cent of the basic duty;
- twenty-two years after the entry into force of this Agreement each duty shall be reduced to 30 per cent of the basic duty;
- twenty-three years after the entry into force of this Agreement each duty shall be reduced to 20 per cent of the basic duty;
- twenty-four years after the entry into force of this Agreement each duty shall be reduced to 10 per cent of the basic duty;
- twenty-five years after the entry into force of this Agreement the remaining duties shall be abolished.

4. Customs duties applicable to products originating in the UK imported into the territory of the EAC Partner State(s) for goods listed in Annex II(d) shall be excluded from any of the regimes of tariff phase-down contained in this Annex.

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[SEE SEPARATE ATTACHMENT FOR ANNEX II subsections a-d]



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ANNEX III
TABLED
BY:*Leader of the Majority*

**JOINT STATEMENT OF THE PARTIES ON THE OBJECTIVES AND ESSENTIAL AND
FUNDAMENTAL ELEMENTS OF THIS AGREEMENT**

1. Advancing economic development is an essential part of how the UK is helping make the global economy work for all. The UK is focused on trade as an engine for poverty reduction and development and is committed to building the potential for developing countries to trade more with the UK and the rest of the world.
2. In light of this, the Parties agree that the following principles and procedures shall apply to this Agreement.


Objectives and Essential and Fundamental Elements of this Agreement


3. The UK will continue to promote the economic and social development of its EPA partners. This Agreement shall be centred on the objective of reducing and eventually eradicating poverty in a way that is consistent with the objectives of sustainable development.
4. Respect for human rights, democratic principles and the rule of law, and full compliance with and national implementation of existing obligations under international disarmament and non-proliferation treaties, shall underpin the domestic and international policies of the UK and of the EAC Partner State(s), and constitute the essential elements of this Agreement. Good governance shall also underpin the domestic and international policies of the UK and the EAC Partner State(s) and constitutes a fundamental element of this Agreement.

Development Cooperation

1. The UK and the EAC Partner State(s) place great importance on the successful implementation of this Agreement, and on the continuing trade and development relationship between them. The UK already holds a productive relationship with its EPA partners, and looks forward to developing further these relationships under this Agreement.
2. UK development cooperation in support of this Agreement shall continue to be primarily guided by the principles of the internationally agreed aid effectiveness agenda and the UK Partnership Principles, and aims to reduce poverty and achieve the Sustainable Development Goals.

PROTOCOL 1 CONCERNING THE DEFINITION
OF THE CONCEPT OF
"ORIGINATING
PRODUCTS" AND
METHODS OF ADMINISTRATIVE COOPERATION

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CLERK-AT THE-TABLE:	<i>R. K. Tugate</i>

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**TITLE I
GENERAL PROVISIONS
ARTICLE 1**

Definitions

For the purposes of this Protocol:

- (a) "ACP State" means a State that has acceded to the Georgetown Agreement;
- (b) "chapters" and "headings" mean the chapters and the four-digit headings used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";
- (c) "classified" refers to the classification of a product or material under a particular heading;
- (d) "UK" means the United Kingdom of Great Britain and Northern Ireland;
- (e) "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;
- (f) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (g) "ex-works" price means the price paid for the product ex-works to the manufacturer in the UK or in an EAC Partner State in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex-works price means the sum of those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

For the purpose of the previous paragraphs, where the last working or processing has been subcontracted to a manufacturer, the term "manufacturer" refers to the enterprise that has employed the sub-contractor.

- (h) "exporter" means any natural or legal person who exports goods to the territory of an EAC Partner State or of the UK, who is able to prove the origin of the good, whether or not he is the manufacturer and whether or not he himself carries out the export formalities;
- (i) "goods" means both materials and products;

- (j) "manufacture" means any kind of working or processing including assembly or specific operations;
- (k) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (l) "non-originating materials" means materials that do not qualify as originating under this Protocol;
- (m) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (n) "producer" includes among others: mining, manufacturing or agricultural enterprise or any individual grower or craftsman;
- (o) "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 the UK or in the EAC Partner State(s);
- (p) "value added" shall be taken to be the ex-works price of a finished product minus the customs value of all the materials imported from third countries or where the customs value of the imported material is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK or in an EAC Partner State shall prevail;
- (q) "territories" includes territorial waters;
- (r) "OCTs" means the Overseas Countries and Territories as defined in Annex VIII;
- (s) "conventional duties" are the most favoured nation tariffs applied on goods imported from third countries; these conventional duties exclude the autonomous tariff suspensions of duty and WTO tariff quotas;
- (t) "origin declaration" is a statement given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the origin declaration appears in Annex IV;
- (u) "other ACP States" means all the ACP States with the exception of the EAC Partner State(s);
- (v) "this Agreement" means the Economic Partnership Agreement between the Republic of Kenya, a Member of the East African Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part;
- (w) "EU" means the European Union;
- (x) "EU OCTs" means the Overseas Countries and Territories listed in paragraphs 1 to 3 of Annex VIII;
- (y) "UK OCTs" means the Overseas Countries and Territories listed in paragraph 4 of Annex VIII.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General Requirements

1. For the purpose of this Agreement, the following products shall be considered as originating in the UK:
 - (a) products wholly obtained in the UK within the meaning of Article 7 of this Protocol;
 - (b) products obtained in the UK incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the UK within the meaning of Article 8.
2. For the purpose of this Agreement, the following products shall be considered as originating in an EAC Partner State:
 - (a) products wholly obtained in an EAC Partner State within the meaning of Article 7 of this Protocol;
 - (b) products obtained in an EAC Partner State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that EAC Partner State within the meaning of Article 8.

ARTICLE 3

Working or Processing of Materials Whose Import into the UK is MFN Duty Free and Quota Free

1. Without prejudice to the provisions of Article 2(2), non-originating materials which at importation to the UK are free of customs duties by means of application of conventional duties of the most-favoured nation tariff in accordance with the Tariff of the United Kingdom shall be considered as materials originating in an EAC Partner State when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1).
2. Movement certificates EUR 1 (in Box/Field 7) or origin declarations issued by application of paragraph 1 shall bear the following entry: 'Application of Article 3.1 of Protocol 1 to the EPA between the Republic of Kenya, a Member of the EAC, and the UK'.
3. The UK shall notify yearly to the Special Committee on Customs and Trade Facilitation referred to in Article 29 of this Agreement and hereinafter referred to as "the Committee" the list of materials to which the provisions of this Article shall apply.
4. The cumulation provided for in this Article shall not apply to materials:
 - (a) which at importation to the UK are subject to antidumping or countervailing duties when originating from the country which is subject to these antidumping or countervailing duties²;
 - (b) classified in subheadings of the Harmonized system which include also other tariff lines at 8 digits which are not free of customs duties by means of application of conventional rates of the most-favoured nation tariff in accordance with the Tariff of the United Kingdom.

² For the purpose of the implementation of this specific exclusion, non preferential rules of origin applicable at the UK border should apply.

Article 4
Cumulation in the EAC Partner State(s)

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in an EAC Partner State if they are produced there, incorporating materials originating in the UK or in the EU, materials originating in another ACP State which are entitled to duty free quota free treatment upon importation in the UK, materials originating in the OCTs or in the other EAC Partner State(s), provided the working or processing carried out in that EAC Partner State goes beyond the operations referred to in Article 9(1). It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Where the working or processing carried out in the EAC Partner State(s) does not go beyond the operations referred to in Article 9(1), the product obtained shall be considered as originating in that EAC Partner State only where the value added there is greater than the value of the materials used originating in any of the other countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture of the final product.

The origin of the materials originating in other ACP States and in the UK OCTs shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with these countries and territories and in accordance with Article 28.

The origin of materials originating in the EU and in the EU OCTs shall be determined in accordance with the rules of origin of this Agreement.

3. For materials as defined in paragraph 1 and notwithstanding Article 2(2)(b), working or processing carried out in the UK, in the EU, in the other EAC Partner State(s), in the other ACP States or in the OCTs shall be considered as having been carried out in an EAC Partner State when the products produced undergo subsequent working or processing in this EAC Partner State.

Where the working or processing carried out in an EAC Partner State does not go beyond the operations referred to in Article 9(1), the product obtained shall be considered as originating in that EAC Partner State only where the value added there is greater than the value of the materials used in any one of the other countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.

The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 28.

4. The UK shall notify to the Committee the list of materials for which cumulation provided for in paragraphs 1 and 3 shall not apply. After the notification, each Party shall make the list public, according to its internal procedures.

5. For the purpose of implementing cumulation between the EAC Partner State(s), the EU, other ACP States with which the UK applies a preferential trade agreement and the OCTs, as provided for in the other trade agreements and in the UK's preferential arrangements with these countries and territories, the UK and the EAC Partner State(s) supplying the materials shall provide administrative cooperation to the other countries or territories referred to in this Article according to the terms set out in Title V of this Protocol.

6. The cumulation provided for in this Article in respect of the EU and the EU OCTs may only be applied provided that:

- (a) all the countries and territories involved in the acquisition of the originating status and the country of destination have concluded an arrangement or agreement on administrative co-operation which ensures a correct implementation of this Article; and
- (b) such arrangement or agreement has been notified to the UK by the EAC Partner State(s) or a competent body representing the relevant countries or territories.

7. Except as provided for in paragraph 6, the cumulation provided in this Article may only be applied provided that all the countries and territories involved in the acquisition of the originating status have entered into an undertaking with each other, using the template in Annex X, which ensures the correct implementation of this Article and includes a reference to the use of appropriate proofs of origin:

- (a) to comply and ensure compliance with this Article;
- (b) to provide the administrative cooperation necessary to ensure the correct implementation of this Article and its provisions on cumulation both with regard to the UK and between themselves;
- (c) the undertakings have been notified to the UK by the EAC Partner State(s) or a competent body representing the countries or territories signatory of the undertaking.

8. The cumulation provided for in this Article may only be applied for the products listed in Annex IX when the materials used in the manufacture of such products are originating, or the working or processing is carried out in another ACP State.

9. The cumulation provided for in this Article shall not apply to materials:

- (a) of Harmonized System headings 1604 and 1605 originating in the Pacific States that have concluded an EPA by use of Article 6.6 of Protocol II to the Interim Economic Partnership Agreement between the UK, of the one part, and the Pacific States, of the other part;
- (b) of Harmonized System headings 1604 and 1605 originating in the Pacific States that have concluded an EPA by use of any future provision of a comprehensive Economic Partnership Agreement between the UK and Pacific States.

ARTICLE 5 Cumulation in the UK

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the UK if they are produced there, incorporating materials originating in an EAC Partner State or in the EU, in the other ACP States with which the UK applies a preferential trade agreement or in the OCTs, provided the working or processing carried out in the UK goes beyond that the operations referred to in Article 9(1). It shall not be necessary for such materials to have undergone sufficient working or processing.

Where the working or processing carried out in the UK does not go beyond the operations referred to in Article 9(1), the product produced shall be considered as originating in the UK only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in the UK.

The origin of the materials originating in the other ACP States with which the UK applies a preferential trade agreement or in the UK OCTs shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with these countries and territories and in accordance with Article 28.

The origin of materials originating in the EU or in the EU OCTs shall be determined in accordance with the rules of origin of this Agreement.

2. Without prejudice to the provisions to Article 2(1)(b), working or processing carried out in an EAC Partner State, the EU, in the other ACP States with which the UK applies a preferential trade agreement or in the OCTs shall be considered as having been carried out in the UK when the products obtained there have undergone subsequent working or processing.

3. Where the working or processing carried out in the UK does not go beyond the operations referred to in Article 9(1), the product obtained shall be considered as originating in the UK only where the value added there is greater than the value of the materials used in any one of the other countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.

4. The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 28. The cumulation provided in this Article may only be applied provided that:

- (a) all the countries and territories involved in the acquisition of the originating status and the country of destination have concluded an arrangement or agreement on administrative co-operation which ensures a correct implementation of this Article;
- (b) the UK shall provide the EAC Partner State(s) details of agreements on administrative co-operation with the other countries or territories referred to in this Article. The UK shall publish according to its own procedures, and the EAC Partner State(s) shall publish according to their own procedures, the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

5. The cumulation provided for in this Article shall not apply to materials:

- (a) of Harmonized System headings 1604 and 1605 originating in the EPA Pacific States by use of Article 6.6 of Protocol II to the Interim Economic Partnership Agreement between the UK, on the one part, and the Pacific States, on the other part;
- (b) of Harmonized Systems headings 1604 and 1605 originating in the Pacific States by use of any future provision of a comprehensive Economic Partnership Agreement between the UK and Pacific ACP States.

Article 6

Cumulation with other Countries Benefiting from Duty-Free Quota-Free Access to the UK Market

1.1 Without prejudice to the provisions of Article 2(2) of this Protocol, materials shall be considered as materials originating in an EAC Partner State when incorporated into a product obtained there, provided:

- (a) they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol; and
- (b) they meet the requirements of paragraph 1.2.

1.2 Subject to paragraph 1.3, the requirements to be satisfied for the purposes of paragraph 1.1(b) are as follows:

- (a) the materials originate in countries or territories that benefit from duty free, quota free import duty arrangements granted by the UK;

- (b) those import duty arrangements are granted under a UK generalised scheme of preferences for developing countries that is notified to the Committee ("the GSP");
- (c) those import duty arrangements are not granted pursuant to an enhanced framework³ under the GSP; and
- (d) the materials originate in countries or territories that:
 - (i) benefitted from the "Special arrangement for least development countries" of the EU's generalised system of preferences;
 - (ii) benefitted from duty-free quota-free access to the EU market under the general provisions of the EU's generalised system of preferences, on the date such arrangement and system ceased to be applicable to the UK.

1.3 The requirements in sub-paragraphs 1.2 (c) or (d) may be modified, from such date as the UK may notify in writing to the Committee, as follows:

- (a) the UK may specify materials to which sub-paragraph 1.2(c) does not apply, or may dis-apply that sub-paragraph in whole or in part;
- (b) the UK may specify products as exceptions to sub-paragraph 1.2(d).

1.4 The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with those countries and territories and in accordance with Article 28.

1.5 The cumulation provided for in this paragraph shall not apply to:

- (a) materials which at importation to the UK are subject to antidumping or countervailing duties when originating from the country which is subject to these antidumping or countervailing duties;⁴
- (b) materials classified in tariff subheadings of the Harmonized System which include also other tariff lines at 8 digits which are not free of customs duties by means of application of the arrangements of paragraph 1;
- (c) tuna products classified under HS Chapter 3 for which the duties are suspended in accordance with general arrangements of the GSP;
- (d) products for which the tariff preferences are removed as a result of graduation, a temporary withdrawal or of safeguard clauses in accordance with general arrangements of the GSP.

2 At the request of an EAC Partner State, without prejudice to the provisions of Article 2 and provided that the conditions of Paragraphs 2.1, 2.2 and 5 are met, materials originating in countries and territories which benefit from agreements or arrangements that provide for duty-free quota-free access to the market of the UK shall be considered as materials originating in an EAC Partner State. The request shall be submitted by the EAC Partner State to the UK which shall grant the request in accordance with its internal procedures. The cumulation will remain in place as long as the aforementioned conditions are fulfilled.

³ An enhanced framework is one provided for in GSP, where a country or territory is granted more preferential import duty arrangements, than it would otherwise receive under the scheme, provided it meets specified conditions relating to the ratification and implementation of certain international agreements.

⁴ For the purpose of the implementation of this specific exclusion, non preferential rules of origin applicable at the UK border should apply

It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1).

2.1 The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential agreements or arrangements with those countries and territories and in accordance with Article 28.

2.2 The cumulation provided for in this paragraph shall not apply to materials:

- (a) falling within Harmonized System Chapters 1 to 24 and the products listed in the Annex 1 - paragraph 1.(ii) of the WTO Agreement on Agriculture;
- (b) which at importation to the UK are subject to antidumping or countervailing duties when originating from the country which is subject to these antidumping or countervailing duties;⁵
- (c) classified in tariff subheadings of the Harmonized System which include also other tariff lines at 8 digits which are not free of customs duties by means of application of agreements or arrangements referred to in paragraph 2;
- (d) which under any concluded free trade agreement between the UK and a third country are subject to trade remedies and safeguards or any other measure that deny such products duty free quota free market access into the UK.

3 The UK shall notify yearly to the Committee the list of materials and countries to which paragraphs 1 and 2 shall apply. The EAC Partner State(s) shall notify the UK, on a quarterly basis, the materials to which cumulation under paragraphs 1 and 2 has been applied.⁶

4 Movement certificates EUR 1 or origin declarations issued by application of paragraph 1 and 2 shall bear the following entry (in Box/Field 7): 'Application of Article 6.1 or 6.2 of Protocol 1 to the EPA between the Republic of Kenya, a Member of the EAC, and the UK'.

5 The cumulation provided for in paragraph 1 and 2 of this Article may only be applied provided that:

(a) all the countries and territories involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other using the template in Annex X, which ensures a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;

(b) the EAC Partner State or States will provide the UK, with details of arrangements or agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK shall publish, according to its own procedures, the date on which the cumulation provided for in this Article may be applied with those countries and territories listed in this Article which have fulfilled the necessary requirements.

⁵ For the purpose of the implementation of this specific exclusion, non preferential rules of origin applicable at the UK border should apply.

⁶ The UK will provide for a form to be used by ACP States for the purposes of the notification. The form will at least cover the following elements: the description of materials used for cumulation and the origin of materials.

ARTICLE 7
Wholly Obtained Products

1. The following shall be considered as wholly obtained in an EAC Partner State or in the UK:

- (a) mineral products extracted from their soil or from their seabed;
- (b) plants and vegetable products grown, harvested or gathered there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f) (i) products obtained by hunting or fishing conducted there;
- (ii) products of aquaculture, including mariculture, where the fish are born and raised there;
- (g) products of sea fishing and other products taken from the sea outside any territorial sea of the EAC Partner State(s) or of the UK by their vessels;
- (h) products made aboard their factory ships exclusively from products referred to in (f);
- (i) used articles collected there provided that such goods are fit only for the recovery of raw materials;
- (j) waste and scrap resulting from manufacturing operations conducted there;
- (k) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (l) goods produced there exclusively from the products specified in (a) to (j).

2. The terms "their vessels" and "their factory ships" in paragraph 1(g) and (h) shall apply only to vessels and factory ships:

- (a) which are registered in the UK, in an EAC Partner State or in a UK OCT;
- (b) which sail under the flag of the UK, of an EAC Partner State or of a UK OCT;
- (c) which meet one of the following conditions:
 - (i) they are at least 50 percent owned by nationals of the UK, of an EU Member State, of an EAC Partner State or of an OCT; or
 - (ii) they are owned by companies

- which have their office and their main place of business in the UK, in an EU Member State, in an EAC Partner State or in an OCT; and
- which are at least 50 percent owned by the UK; by an EU Member State, by an EAC Partner State or by an OCT, public entities or nationals of that State.

3. Notwithstanding the provisions of paragraph 2, the UK shall recognise, upon request of an EAC Partner State, that vessels chartered or leased by the EAC Partner State be treated as "their vessels" to undertake fisheries activities under the following conditions:

- (a) they operate under the flag of the EAC Partner State; and
- (b) the EAC Partner State offered the UK the opportunity to negotiate a fishery agreement and the UK did not accept this offer; and
- (c) at least 50% of crew, master and officers included are nationals of States party to the Agreement, or of the EU, or of an OCT; and
- (d) the fish is landed and processed in the EAC Partner State; and
- (e) the activities undertaken under this paragraph target a surplus identified by means of scientific advice made available in the context of the IOTC by relevant international, regional or national authorities; and
- (f) the charter or lease contract has been accepted by the Committee as providing adequate opportunities for developing the capacity of the EAC Partner State to fish in its own account and in particular as conferring on the EAC Partner State the responsibility for the nautical and commercial management of the vessel placed at its disposal for a significant period of time.

4. The conditions of paragraph 2 may each be fulfilled in the UK, in different EAC Partner State(s), in the EU, in the OCTs or ACP States belonging to other preferential trade agreements insofar as the countries involved benefit from cumulation in accordance with Articles 4 and 5. In this case, the products shall be deemed to have the origin of the country under which flag the vessel or factory ship sails in accordance with paragraph 2(b).

These conditions shall only apply with regard to the EU, the OCTs and ACP States belonging to other preferential trade agreements provided that the provisions of Article 4(3) have been fulfilled.

ARTICLE 8

Sufficiently Worked or Processed Products

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

2. The conditions referred to in paragraph 1 above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product which has acquired originating status by fulfilling the conditions set out in Annex II

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.

3. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II, should not be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:

(a) 15% of the weight of the product for products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16;

(b) 15% of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 6 and 7 of Part I of Annex II shall apply.

4. Paragraph 3 shall not allow exceeding any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex II.

5. Paragraphs 3 and 4 shall not apply to products wholly obtained within the meaning of Article 7. However, without prejudice to Article 9 and 10(1), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Annex II for that product requires that such materials be wholly obtained.

ARTICLE 9

Insufficient Working or Processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 8 are satisfied:

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

- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple addition of water or dilution or dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) a combination of two or more operations specified in (a) to (o);
- (q) slaughter of animals.

2. All operations carried out either in the UK or in the EAC Partner State(s) on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 10 **Unit of Qualification**

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under General Rule 5 for the interpretation of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

ARTICLE 11 **Accessories, Spare Parts and Tools**

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine,

apparatus or vehicle in question.

ARTICLE 12

Sets

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

ARTICLE 13

Neutral Elements

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

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

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 14

Principle of Territoriality

1. Except as provided for in Articles 3, 4, 5 and 6, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the EAC Partner State(s) or in the UK.
2. Except as provided for in Articles 3, 4, 5 and 6, where originating goods exported from an EAC Partner State or from the UK to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same goods as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

ARTICLE 15

Non-alteration

1. The products declared for home use in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been

altered,

transformed in any way or subjected to operations other than to preserve them in good condition or other than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.

2. Storage of products or consignments may take place provided they remain under customs supervision in the country(ies) of transit.

3. Without prejudice to the provisions of Title IV, the splitting of consignments may take place where carried out by the exporter or under his responsibility, provided they remain under customs supervision in the country(ies) of splitting.

4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary. In such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

ARTICLE 16 **Exhibitions**

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 4, 5 and 6 with which cumulation is applicable and sold after the exhibition for importation in the UK or in an EAC Partner State shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from an EAC Partner State or from the UK to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in an EAC Partner State or in the UK;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

**TITLE IV
PROOF OF ORIGIN**

**ARTICLE 17
General Requirements**

1. Products originating in an EAC Partner State, on importation into the UK and products originating in the UK, on importation into an EAC Partner State shall benefit from the provisions of this Agreement upon submission of either:

- (a) a movement certificate EUR 1, a specimen of which appears in Annex III; or
- (b) in the cases specified in Article 22 (1), a declaration, subsequently referred to as the "origin declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Annex IV.

2. Upon notification in the Committee from the UK to the EAC Partner State(s), products originating in the UK shall on importation into an EAC Partner State benefit from preferential tariff treatment of this Agreement upon submission of an origin declaration made out as provided for in Article 22 by an exporter registered in accordance with the relevant legislation of the UK. Such notification may stipulate that paragraph 1(a) and (b) shall cease to apply to the UK.

3. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

4. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the EAC Partner State(s) and the UK.

**ARTICLE 18
Procedure for the Issue of a Movement Certificate EUR 1**

1. A movement certificate EUR 1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR 1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR 1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR 1 is issued, all appropriate documents proving the originating

status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR 1 shall be issued by the customs authorities of the UK or of an EAC Partner State if the products concerned can be considered as products originating in the UK or in an EAC Partner State or in one of the other countries or territories referred to in Articles 4 and 5 and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR 1 shall be indicated in Box 11 of the certificate.

7. A movement certificate EUR 1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 19

Movement Certificates EUR 1 Issued Retrospectively

1. Notwithstanding Article 18(7), a movement certificate EUR 1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR 1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR 1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR 1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR 1 issued retrospectively must be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY"

5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR 1.

ARTICLE 20

Issue of a Duplicate Movement Certificate EUR 1

1. In the event of theft, loss or destruction of a movement certificate EUR 1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word in English:
“DUPLICATE”
3. The endorsement referred to in paragraph 2 shall be inserted in the “Remarks” box of the duplicate movement certificate EUR 1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR 1, shall take effect as from that date.

ARTICLE 21

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

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

ARTICLE 22

Conditions for Making Out an Origin Declaration

1. An origin declaration as referred to in Article 17(1)(b) may be made out:
 - (a) by an approved exporter within the meaning of Article 23; or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An origin declaration may be made out if the products concerned can be considered as products originating in an EAC Partner State or in the UK or in one of the other countries or territories referred to in Articles 4 and 5 and fulfil the other requirements of this Protocol.
3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An origin declaration shall be made out by the exporter by typing, stamping or printing

on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

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

ARTICLE 23

Approved Exporter

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of this Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 24

Validity of Proof of Origin

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

ARTICLE 25

Submission of Proof of Origin

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

ARTICLE 26

Importation by Instalments

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

ARTICLE 27

Exemptions from Proof of Origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

ARTICLE 28

Information Procedure for Cumulation Purposes

1. When Articles 4(1) and 5(1) are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from an EAC Partner State, from the UK, from the EU, from another ACP State or from an OCT shall be given by a movement certificate EUR 1 or by the supplier's declaration, a specimen of which appears in Annex V (A) to this Protocol, given by the exporter in the State, OCT, EU or in the UK from which the materials came.

2. When Articles 4(2) and 5(2) are applied, the evidence of the working or processing carried out in an EAC Partner State, in the UK, in the EU, in another ACP State or in an OCT shall be given by the supplier's declaration a specimen of which appears in Annex V (B) to this Protocol, given by the exporter in the State, OCT, EU or in the UK from which the materials came.
3. When Article 6(1) is applied, the documentary proofs of origin applicable shall be determined in accordance with the rules which apply to GSP countries, which are provided for in UK legislation.
4. When Article 6(2) is applied, the documentary proofs of origin applicable shall be determined in accordance with the rules laid down in the relevant arrangements or agreements.
5. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
6. Notwithstanding the provisions of paragraph 5 and when Article 4 is applied, when an EAC Partner State supplier regularly supplies a particular EAC Partner State customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration to cover subsequent shipments of those goods, hereinafter referred to as a "Long Term Supplier's Declaration". A Long Term Supplier's Declaration may be issued for a period of up to one (1) year from the date of issue of the Declaration. The supplier shall inform the buyer immediately when the long-term supplier's declaration is no longer valid in relation to the goods supplied.
7. When paragraph 6 is applied the evidence of originating status within the meaning of this Protocol of the materials coming from an EAC Partner State shall be given by the Long Term Supplier's Declaration, a specimen of which appears in Annex V (C). The evidence of the working or processing carried in an EAC Partner State shall be given by the Long Term Supplier's Declaration, a specimen of which appears in Annex V(D).
8. The supplier's declaration or the Long Term Supplier's Declaration as referred to in paragraph 6 may be made out on a pre-printed form.
9. The supplier's declarations or the Long Term Supplier's Declaration as referred to in paragraph 6 shall bear the original signature of the supplier in manuscript. However, where the origin and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the supplier's declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
10. The supplier's declarations or the Long Term Supplier's Declaration as referred to in paragraph 6 shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR 1.
11. The supplier or long term supplier making out a declaration must be prepared to submit

at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

ARTICLE 29 **Supporting Documents**

The documents referred to in Articles 18(3) and 22(3) used for the purpose of proving that products covered by a movement certificate EUR 1 or an origin declaration can be considered as products originating in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4, 5 and 6(2) and fulfil the other requirements of this Protocol may consist, *inter alia*, of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4, 5 and 6(2) where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4 and 5, issued or made out in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4 and 5 where these documents are used in accordance with national law;
- (d) movement certificates EUR 1 or origin declarations proving the originating status of materials used, issued or made out in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4, 5 and 6(2) and in accordance with this Protocol.

ARTICLE 30 **Preservation of Proof of Origin and Supporting Documents**

1. The exporter applying for the issue of a movement certificate EUR 1 shall keep the documents referred to in Article 18(3), for five (5) years in the EAC Partner State(s) and at least three (3) years in the UK.
2. The exporter making out an origin declaration shall keep for at least three (3) years a copy of this origin declaration as well as the documents referred to in Article 22(3).
3. The supplier making out a supplier's declaration shall keep copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 29 for five (5) years in the EAC Partner State(s) and at least three (3) years in the UK.
4. The customs authorities of the exporting country issuing a movement certificate EUR 1 shall keep the application form referred to in Article 18(2) for five (5) years in the EAC Partner State(s) and at least three (3) years in the UK.
5. The customs authorities of the importing country shall keep the movement certificates

EUR 1 and the origin declarations submitted to them for five (5) years in the EAC Partner State(s) and at least three (3) years in the UK.

ARTICLE 31

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

ARTICLE 32

Amounts Expressed in Euro for Goods Referred to in Articles 22(1)(b) and Article 27(3)

1. For the application of the provisions of Article 22(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of an EAC Partner State, of the UK and of the other countries or territories referred to in Articles 3, 4, 5 and 6 equivalent to the amounts expressed in euro shall be exchange rates fixed annually according to paragraphs 2 to 4. The fixed exchange rate shall not be applicable for tax purposes.

2. A consignment shall benefit from the provisions of Article 22(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the UK by 15 October and shall apply from 1 January the following year. The Parties shall notify each other of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Committee at the request of the UK or of the EAC Partner State(s). When carrying out this review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE V

ADMINISTRATIVE COOPERATION

ARTICLE 33

Administrative Conditions for Products to Benefit from this Agreement

1. Products originating within the meaning of this Protocol in the EAC Partner State(s) or in the UK shall benefit, at the time of the customs import declaration, from the preferences resulting from this Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.
2. The Parties shall undertake to put in place:
 - (a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 4, 5 and 6;
 - (b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.
3. The Parties shall make the notifications referred to in Article 34.

ARTICLE 34

Notification of Customs Authorities

1. The EAC Partner State(s) and the UK shall provide each other with the addresses of the customs authorities responsible for issuing and verifying of movement certificates EUR 1 and origin declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates.

Movement certificates EUR 1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the EAC Partner State(s) and the UK.

2. The EAC Partner State(s) and the UK shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.
3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

ARTICLE 35

Methods of Administrative Cooperation

1. In order to ensure the proper application of this Protocol, the UK, the EAC Partner State(s) and the other countries and territories referred to in Articles 4, 5 and 6 shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR 1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.

2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various EAC Partner State(s), in the UK and the other countries and territories referred to in Articles 4, 5 and 6 concerned.

ARTICLE 36

Verification of Proofs of Origin

1. Subsequent verifications of proofs of origin shall be carried out based on risk analysis and at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR 1 and the invoice, if it has been submitted, the origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's or manufacturer's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in an EAC Partner State, in the UK or in one of the other countries and territories referred to in Articles 3, 4, 5 and 6 and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten (10) months of the date of the verification request or if the reply does not contain information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
7. The parties will refer to Article 7 of Protocol II on Mutual Administrative Assistance in customs matters for joint enquiries related to proofs of origin.

ARTICLE 37

Verification of Suppliers' Declarations

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR 1 or to make out an origin declaration,

have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI to this Protocol. Alternatively, the certifying authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for five (5) years in the case of the EAC Partner State(s) and at least three (3) years in the case of UK.

3. The customs authorities requesting the verification shall be informed of the results thereof within ten (10) months. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR 1 or for making out an origin declaration.

4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

5. Any movement certificate EUR 1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

ARTICLE 38 **Dispute Settlement**

Where disputes arise in relation to the verification procedures of Articles 36 and 37 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

ARTICLE 39 **Penalties**

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

ARTICLE 40 **Derogations**

1. Derogations from this Protocol may be adopted by the Committee, where the

development of existing industries or the creation of new industries in the EAC Partner State(s) justify them.

An EAC Partner State or States concerned shall, either before or when submitting the matter to the Committee, notify the UK of its request for derogation together with the reasons for the request in accordance with paragraph 2.

The UK shall respond positively to all the EAC Partner State(s)' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established UK industry.

2. In order to facilitate the examination by the Committee of request for derogation, the EAC Partner State or States making the request shall, by means of the form given in Annex VII to this Protocol, furnish in support of its request the fullest possible information covering in particular the points listed below:

- (a) description of the finished product;
- (b) nature and quantity of materials originating in a third country;
- (c) nature and quantity of materials originating in the EAC Partner State(s) or the countries or territories referred to in Articles 4 and 5 or the materials which have been processed there;
- (d) manufacturing processes;
- (e) value added;
- (f) number of employees in the enterprise concerned;
- (g) anticipated volume of exports to the UK;
- (h) other possible sources of supply for raw materials;
- (i) reasons for the duration requested in the light of efforts made to find new sources of supply;
- (j) other observations.

The same rules shall apply to any requests for extension. The Committee may modify the form.

3. The examination of requests shall in particular take into account:

- (a) the level of development or the geographical situation of the EAC Partner State or States concerned;
- (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in an EAC Partner State to continue its exports to the UK, with particular reference to cases where this could lead to cessation of its activities;
- (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment programme would enable these rules to be satisfied by stages.

4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

5. In the examination of requests, special account shall be taken, case by case, of the

possibility of conferring originating status on products which include in their composition materials originating in neighbouring developing countries, least-developed countries or developing countries with which one or more EAC Partner State(s) have special relations, provided that satisfactory administrative cooperation can be established.

6. Without prejudice to paragraphs 1 to 5, the derogation shall be granted provided that the derogation is not such as to cause serious injury to an economic sector of the UK.

7. Without prejudice to and in addition to paragraphs 1 to 6, derogations concerning tuna loins of heading 1604 made from non-originating tuna of headings 0302 or 0303 shall be granted within an annual quota of 681 tonnes. Applications for such derogations shall be submitted by the EAC Partner State(s) in accordance with the abovementioned quota to the Committee, which shall grant them automatically and put them into force by means of a decision. The Parties agree to review this quota as appropriate through the Committee and in light of the development of existing industries or the creation of new industries in the EAC Partner State(s).

8. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy-five (75) working days after the request is received by the UK Co-chairman of the Committee. If the UK does not inform an EAC Partner State of its position on the request within this period, the request shall be deemed to have been accepted.

9. (a) The derogation shall be valid for a period, generally of five (5) years, to be determined by the Committee.
- (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the EAC Partner State concerned submits, three (3) months before the end of each period, proof that it is still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

- (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

TITLE VI CEUTA AND MELILLA

ARTICLE 41

Special Conditions

1. The term "EU" used in this Protocol does not cover Ceuta and Melilla. The term "products originating in the EU" does not cover products originating in Ceuta and Melilla.

TITLE VII FINAL PROVISIONS

ARTICLE 42 Revision and Application of Rules of Origin

1. In accordance with Articles 9 and 142 of this Agreement, this Protocol including its Annexes shall be reviewed every five (5) years after entry into force of this Agreement, or whenever the EAC Partner State(s) or the UK so request, with a view to making any necessary amendments or adaptations, in particular having regard to the principle that wherever possible and upon agreement by both Parties, for each product specific rule of Annex II the same rule of origin applies to the exports of both Parties. In such review, the Parties shall also take into account the development needs of the EAC Partner State(s) such as development of technologies, production processes and all other factors.

The decisions taken shall be implemented as soon as possible.

2. In accordance with Article 29 of this Agreement, the Committee shall, *inter alia*:
 - (a) take decisions on cumulation under the conditions laid down in Article 6;
 - (b) take decisions on derogations from this Protocol, under the conditions laid down in Article 40;
 - (c) recommend amendments of this Protocol to the EPA Council.

ARTICLE 43 Amendment of the Protocol

The EPA Council may decide to amend the provisions of this Protocol.

ARTICLE 44 Annexes

The Annexes to this Protocol shall form an integral part thereof.

ARTICLE 45 Implementation of the Protocol

The UK and the EAC Partner State(s) shall each take the steps necessary to implement this Protocol.

ANNEX I

Protocol 1

Introductory notes to the list in Annex II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 8 of the Protocol.

Note 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 Harmonized 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 columns 3 or 4 and 5 or 6. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 and 5 or 6 apply only to the part of that heading as described in column 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 and 5 or 6 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
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 and 5 or 6.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 or 4 and 5 or 6, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4 or the rule set out in column 5 or that set out in column 6. If no origin rule is given in column 4 or 6, the rule set out in column 3 or 5 has to be applied.

Note 3:

1. The provisions of Article 8 of the 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 UK or in the EAC Partner State(s).

Example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of 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 UK from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the UK. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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. Therefore, 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. Without prejudice to Note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
4. 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.

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.

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

Example:

The rule for prepared foods of heading No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

Example:

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

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

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

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, 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).
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,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of 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 (metallized 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.

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 require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

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 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 otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

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 yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had 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.

3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 per cent in respect of this yarn.
4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10% of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example¹, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process²;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;

¹ This example is given for the purpose of explanation only. It is not legally binding.

(i) isomerisation.

2. For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:

(a) vacuum distillation;

(b) redistillation by a very thorough fractionation process¹;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation;

(j) in respect of heavy oils falling within heading No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);

(k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;

(l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;

(n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-

¹ See Introductory Note 7.4.

discharge.

3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.
4. Redistillation by a very thorough fractionation process means distillation (other than topping) by a continuous or batch process employed in industrial installations using distillates of subheadings 2710 12 11 to 2710 19 48, 2711 11 00, 2711 12 91 to 2711 19 00, 2711 21 00 and 2711 29 00 (other than propane of a purity of 99% or more) to obtain:
 - (a) isolated high-purity hydrocarbons (90% or more in the case of olefins, and 95% or more in the case of other hydrocarbons), mixtures of isomers having the same organic composition being regarded as isolated hydrocarbons.

Only those processes by means of which at least three different products are obtained are admissible, but this restriction does not apply in any instance where the process consists in the separation of isomers. In so far as this concerns xylenes, ethylbenzene is included with xylene isomers;
 - (b) products of subheadings 2707 10 00 to 2707 30 00, 2707 50 00 and 2710 12 11 to 2710 19 48:
 - i. with no overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 60 °C between the temperatures at which 5 and 90% by volume (including losses) distil by the EN ISO 3405 method (equivalent to the ASTM D 86 method);
 - ii. with an overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 30 °C between the temperatures at which 5 and 90% by volume (including losses) distil by the EN ISO 3405 method (equivalent to the ASTM D 86 method).

Note 8

General Provisions concerning certain agricultural goods

1. All agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of the beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.

2. In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for calculation of such limitations.

ANNEX II

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

The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	Or	(5)	Or
(1)	(2)	(3)	(4)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained		All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained		Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained		All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of chapter 3 used are wholly obtained		Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product.	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials of Chapter 3 used must be wholly obtained		Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product.	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used must be wholly obtained		Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
	Smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process	<p>Manufacture:</p> <p>-from materials of any heading, except meat end edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>		<p>Manufacture:</p> <p>-from materials of any heading, except meat end edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status						
		(1)	(2)	or		(5)	or	
		(4)	(3)	(6)	(5)	(6)	(5)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK			
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of chapter 3 used must be wholly obtained		Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product.				
	Smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and -in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained 		<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and -in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained 				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 0308	<p>Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption</p> <p>Smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process</p>	<p>Manufacture in which all the materials of Chapter 3 used must be wholly obtained</p> <p>Manufacture: -from materials of any heading, except meat end offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and -in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>		<p>Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product</p> <p>Manufacture: -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and -in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
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 are wholly obtained; and -the weight of sugar used does not exceed 40% of the weight of the final product		Manufacture in which: -all the materials of Chapter 4 are wholly obtained; and -the weight of sugar used does not exceed 40% of the weight of the final product	
Chapter 05	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used must be wholly obtained		Manufacture in which all the materials of Chapter 5 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
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 obtained		Manufacture in which all the materials of Chapter 6 used must be wholly obtained	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained		Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the edible fruit, nuts and peels of citrus fruits or melons of Chapter 8 used must be wholly obtained, and -the weight of sugar used does not exceed 40% of the weight of the final product		Manufacture in which all the Edible fruit, nuts and peels of citrus fruits or melons of Chapter 8 used must be wholly obtained, and - the weight of sugar used does not exceed 40% of the weight of the final product	
Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained		Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained		Manufacture in which all the materials of Chapter 10 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and subheading 0710 10 are wholly obtained		Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and subheading 0710 10 are wholly obtained	
1101	Wheat or meslin flour	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
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 obtained		Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product		Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained		Manufacture in which all the materials of Chapter 14 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3) or (4)		(5) or (6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 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 animal or vegetable materials used must be wholly obtained		Manufacture from materials of any subheading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
1501 to 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc.	Manufacture in which all the materials of Chapters 2 or 3 used must be wholly obtained		Manufacture from materials of any heading; except that of the product	
1505, 1506 and 1520	Wool grease and fatty substances derived thereof	Manufacture in which all the materials of Chapter 15 used must be wholly obtained		Manufacture from materials of any heading	
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained		Manufacture in which all the vegetable materials used are wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
1516 and 1517	<p>Animals or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p> <p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516</p>	<p>Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of chapter 4 used does not exceed 40% of the weight of the final product</p>		<p>Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of chapter 4 used does not exceed 40% of the weight of the final product</p>	
Chapter 16	<p>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</p>	<p>Manufacture:</p> <p>-from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>		<p>Manufacture:</p> <p>-from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>-in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or	(4) or
		(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the vegetable materials used are wholly obtained		Manufacture from materials of any heading, except that of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product in which the weight of the materials of heading 1101 to 1108, 1701 and 1703 does not exceed 30% of the weight of the final product		Manufacture from materials of any heading, except that of the product in which the weight of the materials of heading 1101 to 1108, 1701 and 1703 does not exceed 30% of the weight of the final product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(4)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture from materials of any heading, except that of the product, in which: - the individual weight of sugar and materials of Chapter 4 does not exceed 40% of the weight of the final product, and</p> <p>- the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product</p>		<p>Manufacture from materials of any heading, except that of the product, in which:</p> <p>-the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and</p> <p>- the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product</p>	
Ex Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or	(4) or
		(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
1806	Chocolate and other food preparations containing cocoa	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product 		<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks products	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, 		<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and 	

				- the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product		
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar does not exceed 40% of the weight of the final product		Manufacture from materials of any heading, except that of the product, in which the weight of sugar does not exceed 40% of the weight of the final product	
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of chapter 7 used are wholly obtained		Manufacture in which all the materials of chapter 7 used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are wholly obtained		Manufacture in which all the materials used are wholly obtained	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the vegetable materials used are wholly obtained		Manufacture from materials of any heading, except that of the product, in which the weight of sugar does not exceed 40% of the weight of the final product	
ex 2008	Nuts, not containing added sugar or spirit	Manufacture in which all the materials of Chapter 8 used are wholly obtained		Manufacture from materials of any heading, except that of the product, in which the weight of sugar does not exceed 40% of the weight of the final product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 21	Miscellaneous edible preparations	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product 		<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product 	
Chapter 22	Beverages, spirits and vinegar	<p>Manufacture from materials of any heading, except that of the product and headings 2004, 2207 and 2208, in which:</p> <ul style="list-style-type: none"> -all the materials of subheadings 0806 10, 2009 61 and 2009 69 used are wholly obtained 		<p>Manufacture from materials of any heading, except that of the product and headings 2004, 2207 and 2208, in which:</p> <ul style="list-style-type: none"> -all the materials of subheadings 0806 10, 2009 61 and 2009 69 used are wholly obtained 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture from materials of any heading except that of the product, in which: -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product		Manufacture from materials of any heading except that of the product, in which: -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
2302 and ex 2303	Bran, sharps and other residues derived from the sifting, milling or other working of cereals or of leguminous plants. Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of materials of Chapter 10 used does not exceed 20% of the weight of the final product		Manufacture from materials of any heading, except that of the product, in which the weight of materials of Chapter 10 used does not exceed 20% of the weight of the final product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2309	Preparations of a kind used in animal feeding	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> -all the materials of Chapter 2 and 3 used are wholly obtained, and -the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product, and -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and -the materials of Chapter 4 used does not exceed 60% of the weight of the final product 		<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> -all the materials of Chapter 2 and 3 used are wholly obtained, and -the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product, and -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product 	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained		Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30% of the total weight of materials of Chapter 24 used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained		All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	<p>Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub-heading 2403 10 in which:</p> <ul style="list-style-type: none"> -at least 10% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is wholly obtained, and -at least 10% by weight of all materials of Chapter 24 used is wholly obtained 		<p>Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub-heading 2403 10 in which:</p> <ul style="list-style-type: none"> -at least 10% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is wholly obtained, and -at least 10% by weight of all materials of Chapter 24 used is wholly obtained 	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	or	(5)
		(4)	(3)	or	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used		Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ²	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	Operations of refining and/or one or more specific process(es) ³	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁴	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	Operations of refining and/or one or more specific process(es) ⁵	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

¹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.
² For the special conditions relating to "specific processes" see Introductory Note 7.2.
³ For the special conditions relating to "specific processes" see Introductory Note 7.2.
⁴ For the special conditions relating to "specific processes" see Introductory Note 7.2.
⁵ For the special conditions relating to "specific processes" see Introductory Note 7.2.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		(4) For UK Exports to the EAC Partner State(s)	(3) or (4) For UK Exports to the EAC Partner State(s)	(5) For EAC Partner State(s) Exports to the UK	(6) or (5) For EAC Partner State(s) Exports to the UK
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	Operations of refining and/or one or more specific process(es) ²	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

¹ For the special conditions relating to "specific processes" see Introductory Note 7.2.

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	Operations of refining and/or one or more specific process(es) ²	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

¹ For the special conditions relating to "specific processes" see Introductory Note 7.2.

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product.	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 2842 10	Non-chemically defined aluminosilicates	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufacture from materials of any heading, including other materials of heading 2843		Manufacture from materials of any heading, including other materials of heading 2843	
ex 2852	-Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		(4)	(3)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	<p>- Mercury compounds of other heterocyclic compounds with oxygen hetero-atom(s) only:</p> <p>-- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>-- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p>	<p>Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p>
	<p>- Mercury compounds of other inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals</p>	<p>Manufacture from materials of any heading, including other materials of heading 2843</p>		<p>Manufacture from materials of any heading, including other materials of heading 2843</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	<p>Caseinates and other casein derivatives, containing mercury compounds; casein glues, containing mercury compounds</p> <p>Other albumines, albuminates and other albumin derivatives, containing mercury compounds</p> <p>Peptones and their derivatives, containing mercury compounds; other protein substances and their derivatives, not elsewhere specified or included, containing mercury compounds; hide powder, whether or not chromed, containing mercury compounds</p>	<p>Manufacture from materials of any heading, except that of the product in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>		<p>Manufacture from materials of any heading, except that of the product in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	-Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>		<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	
	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents, containing mercury compounds, whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials, containing mercury compounds	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, containing mercury compounds	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		(4)	(3)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
2905 43, 2905 44, and 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		(4) For UK Exports to the EAC Partner State(s)	(3) or (4) For UK Exports to the EAC Partner State(s)	(5) For EAC Partner State(s) Exports to the UK	(6) or (5) For EAC Partner State(s) Exports to the UK
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK ¹	For EAC Partner State(s) Exports to the UK
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or	(4) or
		(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones;				
	-Other heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
	-Other nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex 2939 11	Concentrates of poppy straw containing not less than 50% by weight of alkaloids	Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product		Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 30	Pharmaceutical products	Manufacture from materials of any heading		Manufacture from materials from any heading	
ex 3002	- Other carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
	- Other heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused imidazole ring (whether or not hydrogenated) in the structure, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Other nucleic acids and their salts, whether or not chemically defined, in the form of peptides and proteins which are directly involved in the regulation of immunological processes; other heterocyclic compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
	- Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or (4)	(5) or (6)	(4) For UK Exports to the EAC Partner State(s)	(5) For EAC Partner State(s) Exports to the UK
	- Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product ¹	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product ²	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 3006	- Appliances identifiable for ostomy use made of plastic	Manufacture from materials of any heading, except that of the product.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product.	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

¹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

² In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	<p>- Sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable:</p> <p>--Made of plastic:</p> <p>--- Ionomer sheet or film</p> <p>--- Foils of plastic, metallised</p> <p>--- Other</p>	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron¹</p> <p>Manufacture from materials of any heading, except that of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>Manufacture from highly transparent polyester foils with a thickness of less than 23 micron²</p> <p>Manufacture from materials of any heading, except that of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>

¹ The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 percent.

² The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) – is less than 2 percent.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3) (4)	or	(5) (6)	Or
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	--Made of fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Dyeing of yarn of natural fibres accompanied by knitting	Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Dyeing of yarn of natural fibres accompanied by knitting	Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product
3006 70	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 3006 92	Waste pharmaceuticals: Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 31	Fertilisers	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-work price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		(4) For UK Exports to the EAC Partner State(s)	(3) or (4) For UK Exports to the EAC Partner State(s)	(5) For EAC Partner State(s) Exports to the UK	(6) or (5) For EAC Partner State(s) Exports to the UK
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring Preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-work price of the product
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading		Manufacture from materials from any heading	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials of any heading, except that of the product in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Refining of crude oil	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
3806 30	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included; with a basis of amylaceous substances	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-work price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	Manufacture from materials of any heading, including other materials of heading 3823 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, including other materials of heading 3823 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter:				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	-Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	Manufacture from materials of any heading		Manufacture from materials from any heading	
	-Clinical waste: surgical gloves, mittens and mitts	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
	-Syringes, needles, catheters, cannulae and the like	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
3824 60	Sorbitol other than that of heading No 2905	Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex Chapter 39	Plastics and articles thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 3907	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product¹</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>		<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product²</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	

¹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

² In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3) or		(5) or	
		(4) For UK Exports to the EAC Partner State(s)	or For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	or For EAC Partner State(s) Exports to the UK
	Polyester	Manufacture from materials of any heading, except that of the product or Manufacture from polycarbonate of tetrabromo-(bisphenol A) or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product or Manufacture from polycarbonate of tetrabromo-(bisphenol A) or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from polycarbonate of tetrabromo-(bisphenol A)

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ¹	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ²	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

¹ The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 percent.

² The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) – is less than 2 percent.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:				
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres		Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except those of headings 4011 and 4012	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading		Manufacture from materials of any heading	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91	Manufacture from materials of any heading, except that of the product	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91	Manufacture from materials of any heading, except that of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
4107, 4112 and 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place		Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place	
4114 and 4115	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather; composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) (4)	Or	(5) (6)	Or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading		Manufacture from materials of any heading	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 4302	Tanned or dressed furskins, assembled:				
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins		Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	- Other	Manufacture from non-assembled, tanned or dressed furskins		Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302		Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing		Planing, sanding or end-jointing	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing		Splicing, planing, sanding or endjointing	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding		Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		Manufacture from boards not cut to size	
ex 4418	Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used		Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
	Beadings and mouldings	Beading or moulding		Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409		Manufacture from wood of any heading except drawn wood of heading No 4409	
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(6)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste		Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting ⁽¹⁾		Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting ⁽²⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5007	Woven fabrics of silk or of silk waste	Weaving ⁽¹⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving ⁽²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(6)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽¹⁾		Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽²⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<p>5111 to 5113</p>	<p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair</p>	<p>Weaving ⁽¹⁾ <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product</p>		<p>Weaving ⁽²⁾</p>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product</p>
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¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(5)	or
		(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status					
		(4)	(3)	or	(6)	(5)	or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽¹⁾			Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽²⁾		
5208 to 5212	Woven fabrics of cotton	Weaving ⁽³⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product			Weaving ⁽⁴⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product			Manufacture from materials of any heading, except that of the product		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽¹⁾		Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽²⁾	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Weaving ⁽³⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving ⁽⁴⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		(4) For UK Exports to the EAC Partner State(s)	or (5) For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	or (7) For EAC Partner State(s) Exports to the UK
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ⁽¹⁾		Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ⁽²⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5407 and 5408	Woven fabrics of man-made filament yarn	Weaving ⁽¹⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving ⁽²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres		Extrusion of man-made fibres	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽³⁾		Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽⁴⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5512 to 5516	Woven fabrics of man-made staple fibres	Weaving ⁽¹⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving ⁽²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres or Flocking accompanied by dyeing or printing ⁽¹⁾		Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres	Flocking accompanied by dyeing or printing ⁽²⁾
5602	Felt, whether or not impregnated, coated, covered or laminated:				

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	or (6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	-Needleloom felt	<p>Extrusion of man-made fibres accompanied by fabric formation, However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product</p>	<p>Fabric formation alone in the case of felt made from natural fibres⁽¹⁾</p>	<p>Extrusion of man-made fibres accompanied by fabric formation, However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product</p>	<p>Fabric formation alone in the case of felt made from natural fibres⁽²⁾</p>

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	-Other	Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres ⁽¹⁾		Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres ⁽²⁾	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Any non-woven process including needle punching		Any non-woven process including needle punching	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:				
	-Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered		Manufacture from rubber thread or cord, not textile covered	
	-Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ⁽³⁾		Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ⁽⁴⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres ⁽¹⁾		Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres ⁽²⁾	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres or Spinning accompanied with flocking or Flocking accompanied by dyeing ⁽³⁾		Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres or Spinning accompanied with flocking or Flocking accompanied by dyeing ⁽⁴⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status				
		(3)	or	(5)	or	
(1)	(2)	(4)	(6)	(6)	(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK	
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Manufacture from coir yarn or sisal yarn or jute yarn or Flocking accompanied by dyeing or by printing or Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching ¹ However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501,		Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Manufacture from coir yarn or sisal yarn or jute yarn or Flocking accompanied by dyeing or by printing or Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching ² However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

		<p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product Jute fabric may be used as a backing</p>		<p>heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product Jute fabric may be used as a backing</p>	
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¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)		(5)	
		(4)	or	(6)	or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Weaving ⁽¹⁾ or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving ⁽²⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5810	Embroidery in the piece, in strips or in motifs.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing		Weaving accompanied by dyeing or by flocking or by coating	Flocking accompanied by dyeing or by printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:				
	- Containing not more than 90% by weight of textile materials	Weaving		Weaving	
	-Other	Extrusion of man-made fibres accompanied by weaving		Extrusion of man-made fibres accompanied by weaving	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product		Weaving accompanied by dyeing or by coating	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 50% of the ex-work price of the product
5904	LinolUKm, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating ⁽¹⁾		Weaving accompanied by dyeing or by coating ⁽²⁾	
5905	Textile wall coverings:				

1

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

2

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3) or		(5) or	
		(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating		Weaving accompanied by dyeing or by coating	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3) or		(5) or	
		(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating 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, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of		Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating 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, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ⁽²⁾ :	

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		the product (1);		
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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	or	(5)	or
(1)	(2)	(4)	or	(5)	or
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5906	Rubberised textile fabrics, other than those of heading 5902:				
	- Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by knitting ⁽³⁾		Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by knitting ⁽⁴⁾	
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Extrusion of man-made fibres accompanied by weaving		Extrusion of man-made fibres accompanied by weaving	
	- Other	Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving		Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5) or	(6)
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Weaving accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product</p>		<p>Weaving accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</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 50% of the ex-work price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5908	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:				
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric		Manufacture from tubular knitted gas mantle fabric	
	- Other	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <p>-Polishing discs or rings other than of felt of heading No 5911</p> <p>-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</p> <p>- Other</p>	<p>Weaving</p> <p>Weaving⁽¹⁾</p> <p>Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving⁽²⁾</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p>		<p>Weaving</p> <p>Weaving⁽³⁾</p> <p>Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving⁽⁴⁾</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p>	

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
 2 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
 3 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
 4 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(6)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 60	Knitted or crocheted fabrics	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting</p> <p>or</p> <p>Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product</p>		<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting</p> <p>or</p> <p>Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product</p>	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	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	Manufacture from fabric		Manufacture from fabric	
	-Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ⁽¹⁾		Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ⁽²⁾	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric		Manufacture from fabric	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

²

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:				
	Embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾ or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product ⁽²⁾⁽³⁾		Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product ⁽⁴⁾⁽¹⁾	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²

¹ See Introductory Note 7.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³ See Introductory Note 7.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	-Other	Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product ⁽³⁾ (⁴)		Weaving accompanied by making-up (including cutting)	Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product ⁽⁵⁾ (⁶)
ex 6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:				

¹ See Introductory Note 7.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ See Introductory Note 7.

⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶ See Introductory Note 7.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	Embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾		Weaving accompanied by making-up (including cutting)	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²

¹ See Introductory Note 7.

² See Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting) ⁽¹⁾		Weaving accompanied by making-up (including cutting)	Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting) ⁽²⁾
	-Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:				

¹ See Introductory Note 7.

² See Introductory Note 7.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(6)	(5) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Of felt, of nonwovens	Any non-woven process including needle punching accompanied by making up (including cutting)		Any non-woven process including needle punching accompanied by making up (including cutting)	
	- Other:				
	-- Embroidered	Weaving or knitting accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾ ⁽²⁾		Weaving or knitting accompanied by making-up (including cutting)	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 cost of the product

¹ See Introductory Note 7.

² For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 7.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	-- Other	Weaving or knitting accompanied by making-up (including cutting)		Weaving or knitting accompanied by making-up (including cutting)	
6305	Sacks and bags, of a kind used for the packing of goods	Weaving or knitting and making-up (including cutting) ⁽¹⁾		Weaving or knitting and making-up (including cutting) ⁽²⁾	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:				
	- Of nonwovens	Any non-woven process including needle punching accompanied by making up (including cutting)		Any non-woven process including needle punching accompanied by making up (including cutting)	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Other	Weaving accompanied by making-up (including cutting) ⁽¹⁾⁽²⁾ or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)		Weaving accompanied by making-up (including cutting) ⁽³⁾⁽⁴⁾ or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² See Introductory Note 7.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴ See Introductory Note 7.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25% of the ex-works price of the set		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 25% of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3) or		(5) or	
		(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(4)	(3) or	(5)	(6) or
(1)	(2)	For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
		or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product.			
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:				
	- Glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards ¹	Manufacture from non-coated glass-plate substrate of heading 7006		Manufacture from non-coated glass plate substrate of heading No 7006	
	- Other	Manufacture from materials of heading 7001		Manufacture from materials of heading No 7001	

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SEMII-Semiconductor Equipment and Materials Institute Incorporated.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 60% of the ex-works price of the product
		or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product			

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50% of the ex-works price of the product</p>		<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 60% of the ex-work price of the product</p> <p>or</p> <p>Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 60% of the ex-work price of the product</p>	
ex 7019	Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <p>uncoloured slivers, rovings, yarn or chopped strands, or glass wool</p>		<p>Manufacture from:</p> <p>– uncoloured slivers, rovings, yarn or chopped strands, or</p> <p>– glass wool</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product.	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
7106, 7108 and 7110	Precious metals:				
	Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals		Manufacture from materials not classified within heading No 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals
	Semi-manufactured or in powder form	Manufacture from unwrought precious metals		Manufacture from unwrought precious metals	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought		Manufacture from metals clad with precious metals, unwrought	
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206		Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or	(4) or
		(4)	(5)	(6)	(7)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207		Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status					
		(4)	(3)	or	(5)	or	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)		For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207			Manufacture from semi-finished materials of heading 7207		
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10			Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10		
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218			Manufacture from ingots or other primary forms or semi-finished materials of heading 7218		
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218			Manufacture from semi-finished materials of heading 7218		
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10			Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10		
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224			Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224		
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224			Manufacture from semi-finished materials of heading 7224		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7207		Manufacture from materials of heading No 7207	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206		Manufacture from materials of heading No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224		Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product		Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-work price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used		Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials of heading No 7315 used does not exceed 60% of the ex-work price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:	Manufacture from materials of any heading		Manufacture from materials of any heading	
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
7601	Unwrought aluminium	Manufacture from materials of any heading		Manufacture from materials of any heading	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	Manufacture from materials of any heading, except that of the product and heading 7606		Manufacture from materials of any heading, except that of the product and heading 7606	
Chapter 77	Reserved for possible future use in HS				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		(4) For UK Exports to the EAC Partner State(s)	or (5) For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	or (7) For EAC Partner State(s) Exports to the UK
ex Chapter 78	Lead and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
7801	Unwrought lead:				
	-Refined lead	Manufacture from materials of any heading		Manufacture from materials of any heading	
	-Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used		Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading No 7802 may not be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading		Manufacture from materials of any heading	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	<p>Manufacture from materials of any heading, except those of headings 8202 to 8205.</p> <p>However, tools of headings Nos 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set</p>		<p>Manufacture from materials of any heading, except those of headings 8202 to 8205.</p> <p>However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works cost of the set</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status				
		(1)	(2)	(3)	(4)	(5)
		(4)	or	(5)	or	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used		Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used		
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used		Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used		
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used		Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used		
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
8501 and 8502	Electric motors and generators, Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and of heading 8503 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8503	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8519	Sound recording or reproducing apparatus; except for:	Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		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 60% of the ex-works price of the product
	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a soundreproducing device	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-work price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8522	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

OFFICIAL

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 8523	Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

OFFICIAL

OFFICIAL

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
8527	Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 60% of the ex-work price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		(4)	(3)	(6)	(5)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
	- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
	- Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8529	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes) for a voltage exceeding 1,000 volts	Manufacture from materials of any heading, except that of the product and of heading 8538 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product and of heading 8538	Manufacture in which the value of all the materials used does not exceed 60% of the ex-work price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1,000 Volt; connectors for optical fibres, optical fibre bundles or cables:				
	- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1,000 Volt	Manufacture from materials of any heading, except that of the product and of heading 8538	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8538	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
	- Connectors for optical fibres, optical fibre bundles or cables:				
	-- of plastics	Manufacture from materials of any heading, except that of the product.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product.	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
	-- of ceramics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
	-- of copper	Manufacture from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		(4)	(3)	(6)	(5)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture from materials of any heading, except that of the product and of heading 8538	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8538	Manufacture in which the value of all the materials used does not exceed 60% of the ex-work price of the product
8540 11 and 8540 12	Cathode ray television picture tubes, including video monitor cathode ray tubes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8542	Electronic integrated circuits:				

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 854231, ex 854232, ex 854233 and 854239	- Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party		Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	
	- Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3) or		(5) or	
		(4) For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-work price of the product	
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 70% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	(5)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>		<p>Manufacture from materials of any heading, except that of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>
ex 8804	Rotochutes	<p>Manufacture from materials of any heading, including other materials of heading 8804</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-work price of the product</p>		<p>Manufacture from materials of any heading including other materials of heading No 8804</p>	<p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 89	Ships, boats and floating structures	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>		<p>Manufacture from materials of any heading, except that of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>		<p>Manufacture from materials of any heading, except that of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)	(6)	(5)	(6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-work price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price 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 from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf club heads may be used		Manufacture from materials of any heading, except that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3) or		(5) or	
		(4) For UK Exports to the EAC Partner State(s)	or For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	or For EAC Partner State(s) Exports to the UK
9601 and 9602	<p>Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</p> <p>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatine</p>	Manufacture from materials of any heading		Manufacture from materials of any heading	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		(4) For UK Exports to the EAC Partner State(s)	or (5) For UK Exports to the EAC Partner State(s)	(6) For EAC Partner State(s) Exports to the UK	or (7) For EAC Partner State(s) Exports to the UK
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set		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	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the ex-works price of the product		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 70% of the ex-work price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(3)	or	(5)	or
(1)	(2)	(4)		(6)	
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used		Manufacture from materials of any heading, except that of the product. However, nibs or nib-points classified within the same heading may be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3) or (4)	(5) or (6)
		For UK Exports to the EAC Partner State(s)	For UK Exports to the EAC Partner State(s)	For EAC Partner State(s) Exports to the UK	For EAC Partner State(s) Exports to the UK
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 60% of the ex-works price of the product		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 70% of the ex-works price of the product
9613 20	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the materials of heading 9613 used does not exceed 30% of the ex-works price of the product		Manufacture in which the total value of the materials of heading 9613 used does not exceed 30% of the ex-works price of the product	
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading		Manufacture from materials of any heading	
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	Manufacture in which all the materials used are classified within a heading other than that of the product		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 from materials of any heading, except that of the product		Manufacture from materials of any heading, except that of the product	

ANNEX III

FORM FOR MOVEMENT CERTIFICATE

1. Movement certificates EUR 1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter <i>(name, full address, country)</i> 		EUR 1 No A 000.000 See notes overleaf before completing this form	
		2. Certificate used in preferential trade between and <i>(insert appropriate countries, groups of countries or territories)</i>	
3. Consignee <i>(name, full address, country) (Optional)</i> 		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
		7. Remarks	
6. Transport details <i>(Optional)</i>			
8. Item number; Marks and numbers; Number and kind of package¹; Description of goods		9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices <i>(Optional)</i>
11. CUSTOMS ENDORSEMENT Declaration certified Export document ² Form No..... Customs office Issuing country or territory Date <i>(Signature)</i>		Stamp	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date <i>(Signature)</i>

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

² Complete only where the regulations of the exporting country or territory require.

<p>13. Request for verification, to:</p>	<p>14. Result of verification</p> <p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>.....</p> <p style="text-align: center;">(Place and date)</p> <p>..... Stamp</p> <p>.....</p> <p>..... (Signature)</p>	<p>.....</p> <p style="text-align: center;">(Place and date)</p> <p>..... Stamp</p> <p>.....</p> <p>..... (Signature)</p> <p>(*) Insert X in the appropriate box.</p>

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

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

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,
DECLARE that the goods meet the conditions required for the issue of the attached
certificate; SPECIFY as follows the circumstances which have enabled these goods to
meet the above conditions:

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

SUBMIT the following supporting documents:

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

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

REQUEST the issue of the attached certificate for these goods.

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

.....
.....
(Place and date)
.....

.....
(Signature)

ANNEX IV

ORIGIN DECLARATION

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

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

.....
(3)
.....

(Place and date)

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

NOTES

- (1) When the origin declaration is made out by an approved exporter within the meaning of Article 23 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
 - (2) Origin of products to be indicated.
 - (3) These indications may be omitted if the information is contained on the document itself.
 - (4) See Article 22(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.
-

ANNEX V (A)

SUPPLIER DECLARATION FOR
PRODUCTS HAVING PREFERENTIAL
ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice
.....⁽¹⁾ were produced in⁽²⁾ and satisfy
the rules of origin governing preferential trade between the EAC Partner State(s) and the
United Kingdom.

I undertake to make available to the customs authorities, if required, evidence in support
of this declaration.

.....⁽³⁾.....⁽⁴⁾

.....⁽⁵⁾

Note

The abovementioned text, suitably completed in conformity with the footnotes below,
constitutes a supplier's declaration. The footnotes do not have to be reproduced.

- (1) – If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and marked were produced"
– If a document other than an invoice or an annex to the invoice is used (see Article 30(3)), the name of the document concerned shall be mentioned instead of the word "invoice".
- (2) The United Kingdom, EAC Partner State, the European Union, Member State, OCT or other ACP State. Where an EAC Partner State, the European Union, Member State, OCT or another ACP State is given, a reference must also be made to the United Kingdom customs office holding any EUR 1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.
- (3) Place and date.
- (4) Name and function in company.
- (5) Signature.

ANNEX V (B)

SUPPLIER DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice(1) were produced in

.....(2) and incorporate the following components or materials which do not have an EAC Partner State, EU, other ACP State, OCT or United Kingdom origin for preferential trade:

.....(3).....(4).....(5)

.....

.....

.....(6)

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....(7).....(8)

.....(9)

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

- (1) - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: " listed on this invoice and markedwere produced".
- If a document other than an invoice or an annex to the invoice is used (see Article 30(3)), the name of the document concerned shall be mentioned instead of the word "invoice".
(2) The United Kingdom, EAC Partner State, European Union, Member State, OCT or another ACP State.
(3) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
(4) Customs values to be given only if required.
(5) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".
(6) "and have undergone the following processing in [the United Kingdom] [EAC Partner State] [the European Union] [Member State] [OCT] [other ACP State]", to be added with a description of the processing carried out if this information is required.
(7) Place and date.
(8) Name and function in company.
(9) Signature.

ANNEX V (C)

LONG-TERM SUPPLIER'S DECLARATION FOR PRODUCTS HAVING
PREFERENTIAL ORIGIN STATUS AS PROVIDED FOR IN ARTICLE 28 (6)

I, the undersigned, declare that the goods described below:

.....(1)

.....(2)

which are regularly supplied to(3), originate in(4) and satisfy
the
rules of origin governing preferential trade with.....(5).

This declaration is valid for all further shipments of these goods dispatched fromto
.....(6).

I undertake to informimmediately this declaration is no longer valid.

I undertake to make available to the Customs authorities any further supporting documents they require.

.....(7)

.....(8)

.....(9)

Note

(1) Description

(2) Commercial designation as used on the invoices, e.g. model no.

(3) Name of company to which goods are supplied

(4) The country, group of countries or territory, from which the goods originate

(5) Country, group of countries or territories concerned

(6) Give the dates. The period shall not exceed 12 months

(7) Place and date

(8) Name and position, name and address of company

(9) Signature

ANNEX V (D)

LONG-TERM SUPPLIER'S DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS AS PROVIDED FOR IN ARTICLE 28 (6)

I, the undersigned, supplier of the goods covered by this document, which are regularly sent to (1) declare that:

The following materials which do not originate in the UK, EAC Partner State(s), EU, OCT or other ACP States have been used to produce these goods.

Description of goods supplied	Description of non-originating materials used (2)	HS heading of non-originating materials used (3)	Value of non-originating materials used (4)

All the other materials used to produce these goods originate in the UK, EAC Partner State(s), EU, OCT or other ACP States.

This declaration is valid for all further shipments of these products dispatched from to (5).

I undertake to inform immediately if this declaration is no longer valid.

I undertake to make available to the Customs authorities any further supporting documents they require.

.....(6)

.....(7)

.....(8)

Note

- (1) Customer's name and address
- (2) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to a variety of goods, or goods not incorporating the same proportion of non-originating materials, the supplier must clearly differentiate between them.
- (3) To be completed only where relevant.
- (4) "Value" means the Customs value of the materials at the time of importation of the non-originating materials used, or, if this is not known, the first ascertainable price paid for the materials in the UK, EAC Partner State(s), EU, OCT or other ACP States.
- (5) Give the dates. The period should not exceed 12 months.
- (6) Place and date.
- (7) Name and position, name and address of company.
- (8) Signature.

ANNEX VI

INFORMATION CERTIFICATE

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m².
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

1. Supplier ⁽¹⁾		<p align="center">INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the UNITED KINGDOM and AN EAC PARTNER STATE</p>		
2. Consignee ⁽¹⁾				
3. Processor ⁽¹⁾		4. State in which the working or processing has been carried out		
6. Customs office of importation ⁽¹⁾		5. For official use		
7. Import document ⁽²⁾ Form : No : Series : Date :				
GOODS SENT TO A STATE OF DESTINATION				
8. Marks, numbers, quantity and kind of package		9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		10. Quantity ⁽¹⁾
				11. Value ⁽⁴⁾
IMPORTED GOODS USED				
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		13. Country of origin	14. Quantity ⁽¹⁾	15. Value ⁽²⁾⁽⁵⁾

16. Nature of the working or processing carried out	
17. Remarks	
18. CUSTOMS ENDORSEMENT Declaration certified: Document : Form : No : Customs office : Date: <input type="text"/> <input type="text"/> <input type="text"/> <p style="text-align: center;">Stamp</p> (Signature)	19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this certificate is accurate. <input type="text"/> <input type="text"/> <input type="text"/> Place Date..... (Signature)

(1)(2)(3)(4)(5) See footnotes on verso.

<p>REQUEST FOR VERIFICATION The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p>	<p>RESULT OF VERIFICATION Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended)(*)</p>
<p>(Place and date)</p>	<p>(Place and date)</p>
<p>Official Stamp</p>	<p>Official Stamp</p>
<p>(Official's signature)</p>	<p>(Official's signature)</p> <p>(*) Delete where not applicable</p>

CROSS REFERENCES

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kg, hl, m³ or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the Article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (5) The value must be indicated in accordance with the provisions on rules of origin.

ANNEX VII

FORM FOR APPLICATION FOR A DEROGATION

1. Commercial description of the finished product 1.1. Customs classification (HS code)	2. Anticipated annual quantity of exports to the United Kingdom (weight, No of pieces, meters or other unit)
3. Commercial description of third country materials Customs classification (H. S. code)	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Value of finished products
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled
9. Commercial description of materials originating in States or territories referred to in Articles 4 and 5	10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 4 and 5 to be used
11. Value of materials of States or territories referred to in Articles 4 and 5	12. Working or processing carried out in States or territories referred to in Articles 4 and 5 on third country materials without obtaining origin
13. Duration requested for derogation from..... to.....	
14. Detailed description of working and processing in the EAC Partner State(s):	15. Capital structure of the firm(s) concerned
	16. Amount of investments made/foreseen
	17. Staff employed/expected

<p>18. Value added by the working or processing in the EAC Partner State(s):</p> <p>18.1. Labour:</p> <p>18.2. Overheads:</p> <p>18.3. Others:</p>	<p>20. Possible developments to overcome the need for a derogation</p>
<p>19. Other possible sources of supply for materials</p>	<p>21. Observations</p>

NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.

Boxes 3, 4, 5, 7: "third country" means any country which is not referred to in Articles 4 and 5.

Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 4 and 5 without obtaining origin, before being further processed in the EAC Partner State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 4 and 5.

Box 13: The dates to be indicated are the initial and final one for the period in which EUR 1 certificates may be issued under the derogation.

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.

Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

ANNEX VIII

OVERSEAS COUNTRIES AND TERRITORIES

Within the meaning of this Protocol "overseas countries and territories" shall mean the countries and territories listed below:

(This list is without prejudice to the status of these countries and territories, or future changes in their status.)

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:
 - Greenland.

2. Overseas countries and territories that have special relations with the French Republic:
 - New Caledonia and Dependencies,
 - French Polynesia,
 - French Southern and Antarctic Territories,
 - Wallis and Futuna Islands,
 - Saint Barthelemy,
 - Saint Pierre and Miquelon.

3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:
 - Aruba,
 - Bonaire,
 - Curaçao,
 - Saba,
 - Sint Eustatius,
 - Sint Maarten.

4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:
 - Anguilla,
 - Bermuda,
 - Cayman Islands,

- Falkland Islands,
- South Georgia and South Sandwich Islands,
- Montserrat,
- Pitcairn,
- Saint Helena, Ascension and Tristan da Cunha,
- British Antarctic Territory,
- British Indian Ocean Territory,
- Turks and Caicos Islands,
- British Virgin Islands.

ANNEX IX

**PRODUCTS FOR WHICH THE CUMULATION
PROVISIONS REFERRED TO IN ARTICLE 4 APPLY**

HS/CN-Code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form.
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
Ex 1704 90 corresponding to 1704 90 99	Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10% by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees; caramels and similar sweet; compressed tablets)
ex 1302.20	Pectic substances, pectinates and pectates, added sugar or other sweetening matter
Ex 1806 10 corresponding to 1806 10 30	Cocoa powder, containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
Ex 1806 10 corresponding to 1806 10 90	Cocoa powder containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
Ex 1806 20 corresponding to 1806 20 95	Food preparations containing cocoa in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (excl. cocoa powder, preparations containing 18% or more by weight of cocoa butter or containing a combined weight of 25% or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes thereof made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages)
Ex 1901 90 corresponding to 1901 90 99	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included, food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excl. food preparations containing nor or less than 1.5% milkfat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers' wares of heading 1905)
Ex 2101 12 corresponding to 2101 12 98	Products with a basis of coffee (excl. extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates)
Ex 2101 12 corresponding to 2101 12 98	Products with a basis of tea or maté (excl. extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates)
Ex 2106 90 corresponding to 2106 90 59	Flavoured or coloured sugar syrups (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup)
Ex 2106 90 corresponding to	Food preparations not elsewhere specified or included (excl. protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substance; of a kind used for the manufacture of beverages; flavoured or

2106 90 98	coloured sugar syrups; preparations containing no less than 1.5% milkfat; 5% sucrose or isoglucose, 5% glucose or starch)
Ex3302 10 corresponding to 3302 10 29	Preparations based on odoriferous substances of a kind used as raw materials in the drinks industries containing all flavouring agents characterising a beverage with an actual alcoholic strength by volume not exceeding 0.5% (excl. preparations containing no less than 1.5% milkfat, 5% sucrose or isoglucose, 5 glucose or starch)

ANNEX X

TEMPLATE ON ADMINISTRATIVE COOPERATION

UNDERTAKING ON ADMINISTRATIVE COOPERATION OF CUMULATION PROVISIONS BETWEEN THE EAC PARTNER STATE(S) AND(COUNTRIES OR REGIONS PROVIDED FOR UNDER ARTICLES 4 AND 6 OF PROTOCOL 1 TO THE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE REPUBLIC OF KENYA, A MEMBER OF THE EAST AFRICAN COMMUNITY, OF THE ONE PART, AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, OF THE OTHER PART)

Considering the obligation of providing for the administrative cooperation necessary to ensure the correct implementation of the Protocol of origin to the Economic Partnership Agreement between the Republic of Kenya, a Member of the East African Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, and wishing to benefit from cumulation between the Parties, as established within Articles 4 and 6 of Protocol 1 to the EPA,

The Parties undertake:

- to comply and ensure compliance with Articles 4 and 6 of this Protocol;
- to provide the administrative cooperation necessary to ensure the correct implementation of Articles 4 and 6 of this Protocol and its provisions on cumulation both with regard to the UK and between themselves;
- to notify their commitment to ensure compliance with the rules of origin laid down in Title IV of the Protocol on Rules of Origin, and to provide, both with regard to the UK and between themselves, the administrative cooperation necessary to ensure the correct implementation of those Articles.

.....
Date and signature of the authorised representative of the Government of...

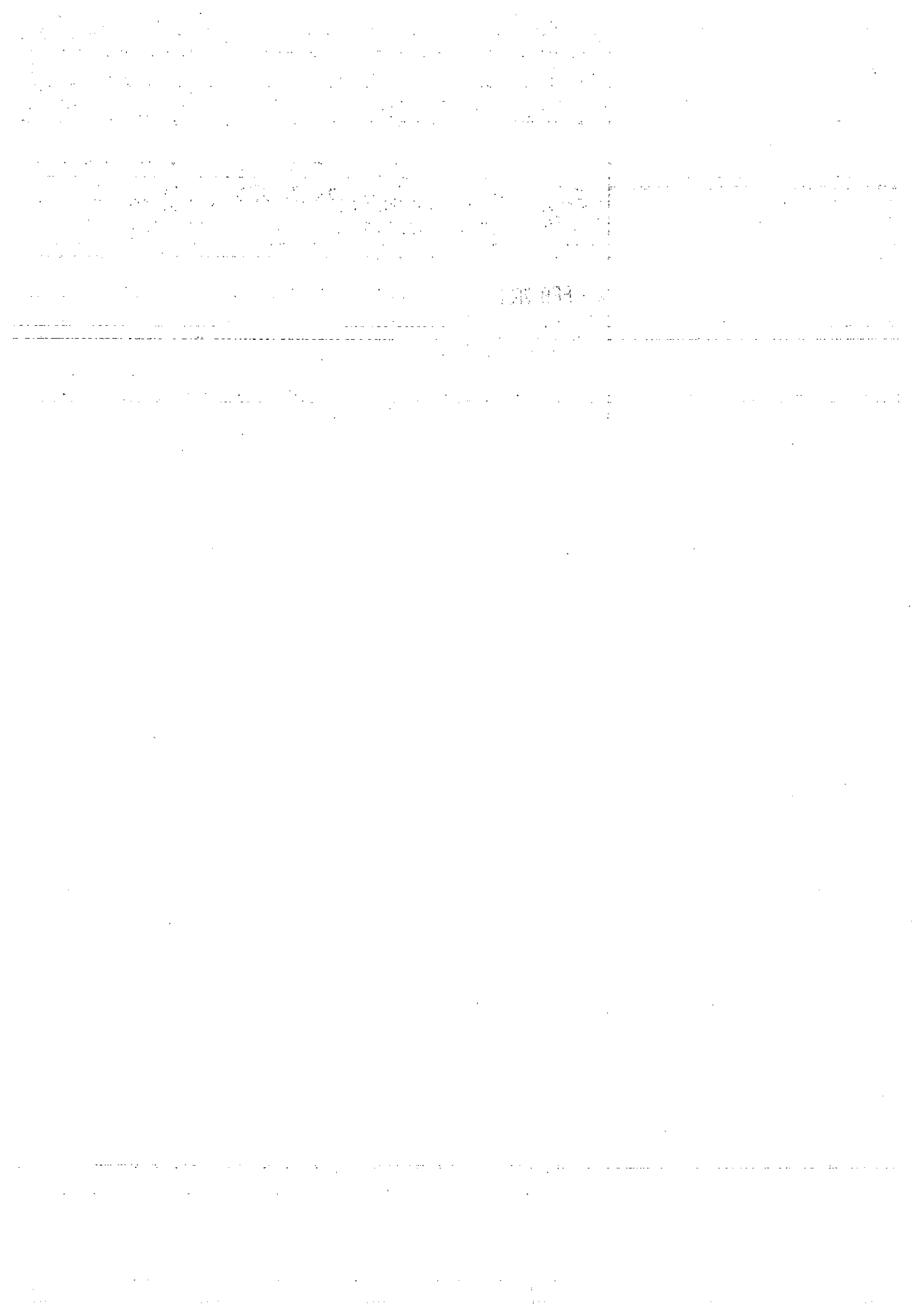
.....
Date and signature of the authorised representative of the Government of ...


**JOINT DECLARATION
concerning the Principality of Andorra**

1. Products originating in the Principality of Andorra meeting the conditions of Articles 4 and 5 of this Agreement, and falling within Chapters 25 to 97 of the Harmonized System shall be accepted by the Parties as originating in the European Union within the meaning of this Agreement.
2. Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

**JOINT DECLARATION
concerning the Republic of San Marino**

1. Products originating in the Republic of San Marino, meeting the conditions of Articles 4 and 5 of this Agreement shall be accepted by the Parties as originating in the European Union within the meaning of this Agreement.
2. Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned product.



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 FEB 2021	DAY: THURSDAY
TABLED BY:	Leader of the Majority
CLERK-AT THE-TABLE:	R. K. TIAMPATI

PROTOCOL 2
ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

ARTICLE 1

THE NATIONAL ASSEMBLY
PAPERS LAID

Definition DATE: 25 FEB 2021

DAY.

TABLED
BY:
CLERK-AT
THE TABLE:

For the purposes of this Protocol:

- (a) "Goods" means all goods falling within the scope of the Harmonized System, irrespective of the scope of this Agreement;
- (b) "Customs legislation" means any legal or regulatory provisions applicable in the territories of a Party, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (c) "Applicant Authority" means a competent administrative authority which has been designated by a Party for the implementation of this Protocol and which makes a request for assistance on the basis of this Protocol;
- (d) "Requested Authority" means a competent administrative authority which has been designated by a Party for the implementation of this Protocol and which receives a request for assistance on the basis of this Protocol;
- (e) "Personal data" means all information relating to an identified or identifiable individual;
- (f) "Operation in breach of customs legislation" means any violation or attempted violation of customs legislation.

ARTICLE 2

Scope

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.

2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information has the prior authorisation of that authority.

3. Assistance in recovery proceedings regarding duties, taxes or fines is not covered by this Protocol.

ARTICLE 3

Assistance on Request

1. At the request of the Applicant Authority, the Requested Authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied,

including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the Applicant Authority, the Requested Authority shall inform it:
 - (a) whether goods exported from the territory of a Party have been lawfully imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
 - (b) whether goods imported into the territory of a Party have been lawfully exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the Applicant Authority, the Requested Authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:
 - (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
 - (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
 - (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and
 - (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

ARTICLE 4

Spontaneous assistance

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- (a) operations which are or appear to be in breach of customs legislation and which may be of interest to the other Party;
- (b) new means or methods employed in carrying out operations in breach of customs legislation;
- (c) goods known to be subject to operations in breach of customs legislation;
- (d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation; and

- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

ARTICLE 5

Delivery and notification

1. At the request of the Applicant Authority, the Requested Authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:
 - (a) to deliver any documents emanating from the Applicant Authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the Requested Authority, and, where appropriate;
 - (b) to notify any decisions emanating from the Applicant Authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the Requested Authority.
2. Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the Requested Authority or in a language acceptable to that authority.

ARTICLE 6

Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately. Requests may also be communicated in electronic form.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the name of the Applicant Authority;
 - (b) the measure requested;
 - (c) the object of and the reason for the request;
 - (d) the legal or regulatory provisions and other legal elements involved;
 - (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations; and
 - (f) a summary of the relevant facts and of the enquiries already carried out.
3. Requests shall be submitted in an official language of the Requested Authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.
4. If a request does not meet the formal requirements set out above, its correction or completion

may be requested; in the meantime precautionary measures may be ordered.

ARTICLE 7

Execution of requests

1. In order to comply with a request for assistance, the Requested Authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the Requested Authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.
3. Duly authorised officials of a Party may, with the agreement of the other Party involved and subject to the conditions laid down by the latter:
 - (a) be present to obtain in the offices of the Requested Authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the Applicant Authority needs for the purposes of this Protocol;
 - (b) be present at enquiries carried out in the latter's territory.

ARTICLE 8

Form in which information is to be communicated

1. The Requested Authority shall communicate results of enquiries to the Applicant Authority in writing together with relevant documents, certified copies or other items.
2. If requested, the information provided for in paragraph 1 may be in electronic form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

ARTICLE 9

Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party concerned is of the opinion that assistance under this Protocol would:
 - (a) be likely to prejudice the sovereignty of an EAC Partner State or that of the UK which has been requested to provide assistance under this Protocol; or

- (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
- (c) violate an industrial, commercial or professional secret.

2. Assistance may be postponed by the Requested Authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the Requested Authority shall consult with the Applicant Authority to determine if assistance can be given subject to such terms or conditions as the Requested Authority may require.

3. Where the Applicant Authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the Requested Authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the Requested Authority and the reasons must be communicated to the Applicant Authority without delay.

ARTICLE 10

Information exchange and confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. Such information shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it.

2. Personal data may be exchanged only where the Party which may receive them agrees to ensure an adequate level of protection of such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply them. To that end, the Parties shall communicate to each other information on their applicable rules and legal provisions.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

ARTICLE 11

Experts and witnesses

An official of a Requested Authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

ARTICLE 12

Assistance expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

ARTICLE 13

Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of the EAC Partner State(s) and on the other hand to the customs authorities of the UK as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection.
2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

ARTICLE 14

Amendments

The Parties may recommend to the competent bodies amendments which they consider should be made to this Protocol.

ARTICLE 15

Final Provisions

1. This Protocol shall complement and not impede application of any agreements on mutual administrative assistance which have been concluded or may be concluded between the Parties nor shall it preclude more extensive mutual assistance granted under such agreements.
2. The provisions of this Protocol shall not affect the obligations of the Parties under any other international agreement or convention.
3. The provisions of this Protocol shall not affect the provisions of the EAC Partner State(s) governing the communication between the competent EAC Organs and the customs authorities (or authority) of the EAC Partner State(s) of any information obtained under this Protocol which could be of interest to the EAC Partner State(s).

4. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral Agreement on mutual assistance which has been or may be concluded between the UK and any EAC Partner State in so far as the provisions of the latter are incompatible with those of this Protocol.

5. In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the Special Committee on Customs and Trade Facilitation.

