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**PROTOCOL**  
**on rules for determining the country of origin of goods to the Agreement on Establishment of Free Trade Area between the GUAAM Participating States**

Member states of the Agreement on Establishment of Free Trade Area to the Agreement on Establishment of Free Trade Area between the GUAAM Participating States from July 20, 2002, hereinafter referred to as Contracting Parties,

striving to develop trade and economic cooperation, on the basis of equality and mutual benefit,

creating conditions for the free movement of goods and services,  
have agreed as follows:

**Article 1**

In accordance with paragraph 2 of Article 16 of the Agreement on the Establishment of Free Trade Area between the GUAAM Participating States from July 20, 2002 (hereinafter referred to as the Agreement), the Contracting Parties shall adopt the Rules of Determining the Country of Origin of Goods, being an integral part of this Protocol.

**Article 2**

By mutual consent of the Contracting Parties, amendments and additions to the present protocol may be done by the relevant protocols, which enter into force in accordance with Article 4 of this Protocol.

**Article 3**

Disputes, which may arise in connection with application and interpretation of this Protocol shall be settled through negotiations and consultations between Contracting Parties.

**Article 4**

This Protocol is an integral part of the Agreement and shall enter into force from the date of deposit of the second notification to the depositary on completion of all necessary domestic procedures, by the Contracting Parties, for its entry into force.

For Contracting Parties that deposit their notifications after this date, the Protocol will enter into force on the date on which the Depositary receives such notification.

Depositary of this Protocol is the Executive Power of Georgia.

**Article 5**

This Protocol does not affect the rights and obligations of the Parties arising from other bilateral and multilateral treaties / agreements to which they are parties.

This Protocol cannot become a reason for refusal to apply between the relevant Parties, other bilateral and multilateral treaties / agreements, defining the free trade regime and

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preferential rules for determining the origin of goods for the provision of this regime, to which any two or all are Parties, including parts, establishing the rules, that differ from or contradict the provisions of this Protocol, and granting benefits, arising from these treaties / agreements.

Article 6

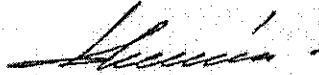
This Protocol is concluded for an indefinite period and terminates in the event of termination of the Agreement.

Any Contracting Party may withdraw from the Protocol, sending formal written notification to the Depositary through diplomatic channels of its intention to terminate its participation in this Protocol, at least six months before such withdrawal.

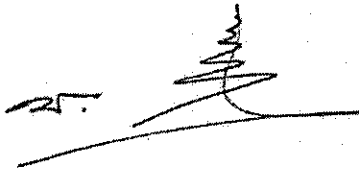
Done in New York on 20 September 2022 in one original copy in the English and Russian languages, both texts are equally authentic.

The original copy is kept by the Depositary, which will send certified copies of it to the Contracting Parties.

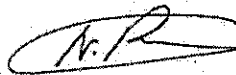
For the Republic of Azerbaijan




For Georgia



For the Republic of Moldova



For Ukraine



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## RULES FOR DETERMINING THE COUNTRY OF ORIGIN OF GOODS

These Rules for determining the country of origin of goods (hereinafter referred to as the Rules) have been developed in accordance with the 2nd paragraph of Article 16 of the Agreement on the Establishment of Free Trade Area between the GUUAM Participation States from July 20, 2002 (hereinafter referred to as the Agreement) and apply to goods originating from - GUAM participating states and those in trade turnover between these states to which the trade regime provided for by the Agreement is applied.

The procedure for determining the country of origin of goods, imported into the customs territories of the Contracting Parties from third countries and exported to third countries from these states, is regulated by the national legislation of the Contracting Parties and international treaties.

The Contracting Parties will take measures to prevent the import, export, re-export, transit, sales, supply of products, technologies and services to their market, directly or indirectly, without being accompanied by appropriate documents issued by the competent authorities of the Contracting Parties, in whose territory they were produced and carried out economic activities on the basis of their existing national legislation and regulations, as well as respecting the sovereignty and territorial integrity of the GUAM member states within their internationally recognized borders.

The authorized bodies of the Parties shall ensure the issuance of certificates of origin of goods of the CT-GUAM form to participants in foreign trade operations and / or, at the request of the applicant, the forms, specified by the requirements of other bilateral and multilateral treaties / agreements to which they are parties.

### Section 1: Terms and concepts

For the purposes of these Rules, the following terms and concepts are used:

country of origin of goods - a country in which the goods have been wholly obtained or have undergone sufficient working or processing in accordance with these Rules;

criteria for sufficient working/processing - one of the criteria for determining the country of origin of goods, according to which a product, if two or more countries are involved in its production, is considered to be originated in the country in whose territory it was subjected to the last significant processing, sufficient to acquire its characteristic properties to the product;

cumulation - the principle of determining the country of origin of goods, according to which the origin of goods as a result of sequential processing of goods in the Contracting Parties is determined by the country of manufacture of the final goods;

manufacturing / production - the performance of any type of production or technological operations, including assembly or any special operations, the purpose of which is to obtain a product;

material - any ingredient, raw material, component or part, etc., used to manufacture a product;

material of foreign origin - material that does not originate from the territories of the Contracting Parties or material whose origin has not been established;

product - a manufactured product, even if it is intended for further use in another production operation;

Harmonized Commodity Description and Coding System (HS) - a commodity description and coding system (a standardized system for the classification of goods in international trade), developed in 1983 by the Customs Cooperation Council; entered into force in January 1988, and further changes thereto;

set of products - a group of elements / products, classified as a set in accordance with the third Basic Rule of Interpretation of the HS;

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goods - any property, both material and product, including heat, electricity, other types of energy and means of transportation across the customs border (except for means of transportation carrying out international transportation of passengers and goods);

consignment of goods - goods that are sent simultaneously from one consignor to the address of one consignee or transportation is covered by single / several shipping documents to the address of one consignee from one consignor, as well as goods sent under one postal consignment note or moved as baggage by one person crossing the border;

ex-works price - the price of the goods, paid for the product ex works to the manufacturer, at the enterprise of which the last working or processing was carried out, ex-works;

resident - any individuals and legal entities, enterprises or organizations that do not have the status of a legal entity, which, according to the legislation of a member state to the Agreement, are subject to taxation on the basis of their place of residence, permanent residence, place of management, registration and establishment, or any other similar characteristic;

However, this concept does not include persons, who are subject to taxation in a member state to the Agreement, only in relation to income received from operations not related to the production and / or sale of goods;

consignor / consignee - a person indicated in the shipping documents, who, in accordance with the commitments made, has transferred / accepted or intends to transfer / accept goods to the carrier / from the carrier;

exporter - a resident of one of the Contracting Parties, who is a party to a foreign trade contract / transaction, which supplies goods to a resident of another member state to the Agreement;

importer - a resident of one of the member state to the Agreement, who is a party to a foreign trade contract / transaction, who receives goods in a member state to the Agreement, supplied by a resident of another member state to the Agreement;

applicant (declarant) - a person, addressing the authorized body (organization) of the exporting country for the certificate of origin of goods, confirming and bearing responsibility for the accuracy of information about the goods specified in the certificate of origin of goods.

Applicants (declarants) can be exporters-consignors of goods or persons representing their interests in accordance with the national legislation of the exporting country (based on a power of attorney, a contract of order and other documents).

This concept may also include the importer, consignee of the goods or persons representing their interests in accordance with the national legislation of the country of export (on the basis of a power of attorney, contract of order and other documents);

certificate of origin - a document certifying the country of origin of goods and issued by a body (organization) authorized by a contracting party to the Agreement in accordance with its national legislation;

declaration of origin - a statement about the country of origin of goods made by the manufacturer, seller or person moving the goods on a commercial account or other document related to the goods.

**Section 2. Determination of the country of origin of goods**

2.1. The country of origin of the goods is the contracting party in whose territory the goods were wholly obtained or were undergone sufficient working or processing in accordance with these Rules.

2.2. Goods wholly obtained in a contracting party are:

- a) natural resources (minerals and mineral products, water, land resources, atmospheric air resources) extracted from the subsoil of a given country, on its territory or in its territorial sea (or water reservoir of the country) or from its bottom, or from atmospheric air to the territory of a given country;

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- b) plant products grown and / or harvested in a given country;
- c) live animals born and raised in a given country;
- d) products obtained in a given country from animals raised in it;
- e) products obtained as a result of hunting and fishing in a given country;
- f) products of marine fishing and other products of marine fishing received by a vessel of a given country or leased (chartered) by it;
- g) products obtained on a board of processing vessel in a given country solely from products referred to in subparagraph "f";
- h) products obtained from the seabed or from the subsoil outside the territorial sea of a given country, provided that this country has exclusive rights to develop this seabed or these subsoil;
- i) waste and scrap (secondary raw materials) obtained as a result of production or other processing operations, as well as used products collected in a given country and suitable only for processing into raw materials;
- j) high-tech products obtained in open space on spacecraft owned by a given country or leased (chartered) by it;
- k) goods manufactured in a given country from the products specified in subparagraphs "a" - "j" of this paragraph.

2.3 For the purpose of determining the country of origin of goods manufactured in a contracting party, the cumulation principle can be applied, which determines the origin of a particular product during its sequential working or processing.

If in manufacture of the final product in one of the Contracting Parties, are used materials originating from other Contracting Parties, confirmed by a certificate (certificates) of the origin of goods of the CT-GUAM form (hereinafter referred to as the CT-GUAM form certificate) or subjected to subsequent working or processing in another Contracting Parties, the country of origin of such a product is the country in whose territory it was processed at last.

In the absence of a certificate (certificates) of the CT-GUAM form on the origin of materials from other Contracting Parties, the country of origin of the final product is determined based on the criterion of sufficient working or processing (subparagraphs "a", "b", "c" of paragraph 2.4 of these Rules).

2.4. In case of participation in production of goods from third countries, besides to the Contracting Parties, the country of origin of the goods is determined in accordance with the criteria of sufficient working or processing of the goods.

The criteria for sufficient working or processing of goods can be expressed by the fulfillment of the following conditions:

- a) a change in HS heading at the level of at least one of the first four characters, resulting from working or processing the goods;
- b) fulfillment of the necessary conditions, in production and technological operations, under which the goods are considered to originate from the country in which these operations took place;
- c) rule of ad valorem ratio, when the cost of used materials of foreign origin reaches a fixed share of the price of the finished product.

The main condition for the criteria of sufficient working or processing is the change in the HS commodity position at the level of at least one of the first four characters. This condition applies to all goods, with the exception of goods included in the List of conditions, production and technological operations, in the implementation of which the goods are considered to originate from the country in which they took place (hereinafter - the List) (Annex 1, which is an integral part of these Rules).

The ad valorem ratio rule may be included in this List as one of the conditions, either independently or in combination with the fulfillment of other necessary conditions, production and technological operations set forth in subparagraph "b" of this paragraph.

If the ad valorem ratio rule is applied, cost indicators are calculated:

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for materials of foreign origin - at the customs value of such materials when they are imported into the country in which the production of the final product is carried out, or at the documented price of their first sale in the territory of the country in which the production of the final product is carried out;

for the final product - at the ex-works price.

2.5. For the purpose of determining the country of origin of goods in accordance with the criteria of sufficient working or processing, materials originating from the Contracting Parties in accordance with these Rules are not considered as materials of foreign origin and are equated to originating from the country in which the final product was produced.

2.6. When determining the country of origin of goods in accordance with the criteria of sufficient working or processing, it is allowed to use materials of foreign origin that have a commodity position (at the level of the first four digits), the same as the final product, provided that their value does not exceed 10% of the ex-works price of the final product and such materials are a necessary component in the production of the final product (except for those goods for which other conditions are specified in the List).

2.7. If a product whose origin meets the conditions of these Rules is used in the production of another product, then the requirements for origin, applicable to the materials used for the production of this product are not taken into account when determining the country of origin of the product.

### Section 3. Operations that do not meet the criteria of sufficient working or processing of goods

3.1. The following operations shall be considered as insufficient working/processing to confer the status of originating products:

- a) preserving operations to ensure that the products remain in good condition during transport and storage;
- b) operations for preparing goods for sale and transportation (splitting of lots, formation of shipments, sorting, repackaging), operations for disassembling and assembling packaging;
- c) washing, cleaning, dust removal, coating with oxide, oil or other substances;
- d) ironing or pressing of textiles (all types of fibers and yarns, woven materials from all types of fibers and yarns and products from them);
- e) painting or polishing operations;
- f) peeling, partial or complete bleaching, grinding and polishing of cereals and rice;
- g) operations to color sugar or form sugar lumps;
- h) peeling, seed extraction and cutting of fruits, vegetables and nuts;
- i) sharpening, grinding or cutting that does not significantly differ the obtained components from the original product;
- j) sifting, sorting, classifying, grading, matching (including the making-up of sets of articles);
- k) placing in bottles, cans, flasks, bags, cases, boxes and all other simple packaging operations;
- l) simple assembly operations or disassembly of goods in parts;
- m) separation of the product into components, which does not lead to a significant difference between the obtained components and the original product;
- n) mixing of products (components), which does not lead to a significant difference between the obtained products and the original components;
- o) slaughter of animals, cutting (sorting) of meat;
- p) combination of two or more of the above operations.

3.2. If, in relation to a particular product, the criteria of sufficient working or processing (paragraph 2.4 of these Rules) is met solely through the operations listed in paragraph

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3-1, this product will not be considered originating from the country where these operations took place.

#### Section 4. Features of determining the country origin of goods

4.1. The object of application of the criteria of sufficient working or processing is a particular product, defined as an independent object of classification in accordance with the rules for classification of goods according to HS. In the case of determining the origin of sets of products, the object of application of the criteria of sufficient working or processing shall consider each individual element included in the set.

Respectively:

a product consisting of a group of elements or assembled from a number of parts and classified in accordance with the provisions of the HS as a single product is generally considered to be subject to the criteria of sufficient working or processing;

if the consignment consists of identical products classified in the same HS heading, each product must be considered separately for the purpose of applying the criteria of sufficient working or processing;

if, by virtue of the 5th Basic rule of Interpretation of the HS, the packaging is classified together with the products in it, then the packaging should be considered as an integral part of the goods when determining the origin of this product.

4.2. When determining the country of origin, goods disassembled or unassembled (delivered in several batches, if due to production or transport conditions it is impossible to ship them in one batch, and also if the batch of goods is split into several batches as a result of an error or incorrect addressing) may be considered at the request of the declarant as a single one product.

The conditions for the application of this rule are:

preliminary notification of the customs authority of the country of import on the disassembled or unassembled goods into several lots, indicating the reasons for such a breakdown, attaching a detailed specification of each lot indicating the HS code, the value and country of origin of the goods included in each shipment, as well as notifications about the breakdown of goods into several batches as a result of incorrect addressing - with documentary evidence of the incorrect distribution of goods;

delivery of all consignments from one country by one exporter; import and clearance of all consignments of goods through the same customs;

delivery of all consignments of goods within a period not exceeding six months from the date of acceptance of the customs declaration.

4.3. For the determination of the country of origin of a product, the origin of heat and electricity used for its production, of machinery, equipment and tools, as well as products that are not included and are not intended to be included in the finished product, is not taken into account.

4.4. Appliances, accessories, spare parts and tools intended for use with machines, equipment, apparatus or means of transportation are considered to come from the same country as the machines, equipment, apparatus or means of transportation, if these equipment, accessories, spare parts and tools imported and sold in the composition with the above machines, equipment, apparatus or means of transportation and in the quantity usually supplied with these devices.

4.5. The package, in which the goods are imported at the customs territory, is considered to come from the same country as the goods themselves, unless the packaging is subject to declaration separately from the goods. In this case, the country of origin of the package is determined separately.

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4.6. When determining the country of origin of a set of products, it is allowed to use elements or products, that make up the set, that do not originate from the Contracting Parties, provided that their value does not exceed 15% of ex-work price of the set of products.

### Section 5. Providing a free trade regime

5.1. The goods enjoy the free trade regime in the customs territories of the Contracting Parties if they meet the criteria of origin established by these Rules, and also if the goods:

- a) exported based on an agreement / contract between residents of one of the Contracting Parties and residents of another contracting party from the customs territory of one contracting party and imported into the customs territory of another contracting party. In the cases specified in paragraph 8.5 and 8.6 of these Rules, such an agreement may be concluded after the export of the goods;
- b) exported (imported) by an individual - a resident of a contracting party from the customs territory of one contracting party to the customs territory of another contracting party;
- c) does not leave the territories of the Contracting Parties, except for cases when the goods are located or moved through the territories of third countries under customs control, documented by the customs authorities of the countries through whose territories the goods are delivered. In this case, the goods must be unchanged and no operations should be performed on them, with the exception of operations to ensure the safety and reloading of the goods.

5.2. Goods, the origin whether or not established, but at the same time, the free trade regime cannot be applied due to the lack of documents necessary for these purposes, are allowed into the country of import in accordance with the requirements of tariff and non-tariff regulation of the country of import.

5.3. With regard to the goods specified in paragraph 5.2 of these Rules, the free trade regime in the customs territories of the Contracting Parties may be applied (restored), provided that a proper certificate of origin is obtained (provision of a certificate of the CT-GUAM form and, if necessary, other documents confirming the country of origin of goods) before the expiration of 12 months from the date of registration of the customs declaration in the country of import (except for cases of falsification of the certificate of the CT-GUAM form).

### Section 6. Conformation of the country of origin of goods

6.1. To confirm the country of origin of goods in a particular contracting party in order to provide a free trade regime, it is necessary to provide the customs authorities of the country of import with the original certificate of the CT-GUAM form (the certificate form is presented in Annex 2, which is an integral part of these Rules) or the declaration of origin of goods.

If there are agreements between the Parties on the use of an electronic certification system, the origin of goods, the original certificate of the CT-GUAM form, on paper may not be submitted to the customs authorities of the country of import, when customs declaring goods in electronic form. In this case, the requisites of such a certificate must be indicated in the goods declaration.

The Parties negotiate the principles for the creation and application of an electronic system of certification of the origin of goods.

6.2. Cases, when a declaration of origin of goods can be provided as a document confirming the country of origin of goods, as well as when the provision of documents of origin of goods is not required, are determined in accordance with the national legislation of the country of import.

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6.3. When exporting goods from the Contracting Parties, the certificate of origin of goods of the CT-GUAM form is issued by a body (organization) authorized by the state of exporting goods in accordance with its national legislation (hereinafter referred to as the authorized body).

6.4. The certificate of the CT-GUAM form is issued for one consignment of goods.

The application period of the CT-GUAM certificate in order to provide a free trade regime is limited to 12 months from the date of issue.

6.5. The Contracting Parties exchange samples of certificate forms of the CT-GUAM form, samples of signatures of persons entitled to verify certificates, seals of authorized bodies, as well as information on the names and addresses of authorized bodies. Without providing of this information, the certificates are not recognized by the customs authorities of the importing country for providing a free trade regime.

6.6. In case of providing a certificate, containing in column 9 information about the commodity position, in which the final product is classified, different from the information contained in the customs declaration, the issue of providing a free trade regime is decided by the customs authority of the country of import after the importer / consignee submits an origin of the goods, or an examination certificate issued by an authorized body or other organizations in accordance with the national legislation of a contracting party, testifying that the goods have undergone sufficient working or processing in a contracting party.

6.7. In case of doubt about the accuracy of the certificate of the CT-GUAM form or the information contained in it, the customs authority of the country of importation of the goods may contact the authorized body that certified the certificate of the CT-GUAM, or the competent authorities of the country of origin of the goods with a motivated request to provide additional or clarifying information, including requests related to simple random checks of certificates of the CT-GUAM, the answer to which must be provided within 6 months from the date of application.

6.8. The guidance document on the issue of certificates of the CT-GUAM is developed and approved by the authorized body or provided for by the national legislation of the contracting party.

#### Section 7. Requirements and procedure for filling the certificate of origin CT-GUAM

7.1. The certificate of the CT-GUAM form is issued in hard copy in Russian language on a special secure letterhead form A4 (210 x 297 mm) with a density of at least 25 g / m<sup>2</sup>, produced by a typographic method.

7.2. A copy of the CT-GUAM certificate, as well as any related documents confirming the origin of goods, are kept in the authorized body that issued the certificate for at least 3 years.

7.3. The certificate does not allow the use of facsimile signatures of persons, the presence of erasures, as well as corrections and / or additions not certified in the second part of this paragraph.

Corrections and / or additions to the certificate are made by crossing out erroneous information and overprinting or handwriting the corrected information, which is certified by the signature of the authorized person and the seal of the authorized body that issued the certificate of the CT-GUAM form.

7.4. Filling out the certificate of the CT-GUAM form must meet the following requirements:

column 1 - "Consignor / exporter (name and address)". When filling out the column, it is allowed to indicate the name of the consignor / exporter according to the certificate of its state registration or a document confirming the actual location of the consignor / exporter.

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column 2 - "Consignee / importer (name and address)". When filling out the column, it is allowed to indicate the name of the consignee / importer according to the certificate of its state registration or a document confirming the actual location of the consignee / importer.

Columns 1 and 2 of the certificate of the CT-GUAM form indicate the same names and addresses of the consignor / exporter and consignee / importer, respectively, which are contained in other shipping documents related to the shipment of goods (foreign trade agreement / transaction, invoice, customs declaration, etc.).

If the consignor / exporter and consignee / importer are different legal entities, it should be indicated that the consignor / exporter and consignee / importer (name and address) acts "on behalf" of the exporter and importer (name and address);

column 3 - "Means of transport and route (as far as known)". The means of transport and the route of travel are indicated, as far as is known;

column 4 - indicate the registration number of the certificate, the country that issued the certificate, and the country for which this certificate is intended.

It is allowed to enter the registration number by hand or affix it with a stamp;

column 5 - "For service marks". The official marks of the state regulatory authorities of the countries of export, transit and / or receipt of the goods are imprinted, handwritten or stamped, as well as, if necessary, the following entries: "Duplicate", "Issued instead of a certificate", "Issued afterwards", as well as other records, provided by these Rules.

The entries made in this column by hand are certified in the manner prescribed by the second part of paragraph 7.3 of these section;

column 6 - "Number". The serial number of the goods;

column 7 - "Number of packages and type of packaging". The number of places and the type of packaging are indicated;

column 8 - "Description of goods". The commercial name of the goods and other information are indicated that allow for an unambiguous identification of the goods relative to those declared for the purposes of customs clearance.

If there is not enough space to fill in column 8, it is allowed to use an additional sheet (sheets) on the origin of the goods (the form of an additional sheet is presented in Annex 3, which is an integral part of these Rules, it is possible to fill in from both sides), completed in the prescribed manner (certified by a signature, seal and having the same registration number as indicated in column 4 of the certificate).

In the case of moving a consignment of goods with a significant nomenclature list of names, provided that all goods are classified in one heading and have the same criteria of origin, it is allowed to use a shipping document (invoice, bill of lading) instead of issuing an additional certificate sheet (sheets) / bill of lading or other document reflecting the quantitative characteristics of the goods, which contains a complete list of goods. This shipping document, on the first sheet of which the registration number and the date of issue of the corresponding certificate are affixed, is provided to the customs authorities of the importing country simultaneously with the certificate. Information about the origin of goods in the shipping document is certified by the same authorized body that issued the certificate. At the same time, in column 8 of the certificate, a reference is made to the corresponding shipping document indicating its details and the number of sheets of which it consists;

column 9 - "Criteria of origin". The following criteria for the origin of goods are indicated:

"W" - a product wholly obtained in a contracting party;

"S1905" - a product that has undergone sufficient working or processing, indicating the first four digits of the heading code for the HS of the final product, for example - 1905;

"C" - a product, the country of origin of which is determined on the basis of the cumulative principle.

If the certificate claims goods classified in different HS headings and having different criteria of origin, then in column 9 the criteria of origin are indicated differentially for all declared goods;

column 10 - "Quantity of goods". The gross / net weight (kg) and / or other quantitative characteristics of the goods according to the HS are indicated. The actual quantity of the delivered goods must not exceed the quantity indicated in the certificate by more than 5%.

Net weight is indicated taking into account the primary packaging, which is inseparable from the goods at retail.

In the case of issuing a certificate for periodicals under long-term foreign trade agreements / transactions, when the goods are sent from the same consignor to the same consignee, filling in the column is not required. In this case, the free trade regime is provided according to the actual number of imported periodicals;

column 11 - "Number and date of the invoice". The information on the invoice, or other document containing the financial and / or quantitative parameters of the goods (in the implementation of long-term foreign trade agreements / transactions, when the cargo goes from the same consignor to the same consignee, filling in the column not necessary);

column 12 - "Certificate". It is completed by the authorized body and contains its name, address, seal and date of issue of the certificate, as well as the signature, surname and initials of the person authorized to certify the certificate.

It is allowed to enter the date, as well as the surname and initials of the authorized person by hand or by stamping;

column 13 - "Declaration of the applicant". The country in which the goods were completely produced or underwent sufficient working or processing, the date of declaration of information about the country of origin of the goods, and the applicant's stamp, signature, surname and initials of the applicant's authorized person are indicated.

It is allowed to enter the date, as well as the surname and initials of the authorized person by hand or by stamping.

In the event that the goods are exported (imported) by an individual who is a resident of one of the Contracting Parties, the certificate of the CT-GUAM form is filled out taking into account the following features:

column 1 - the surname, initials of the consignor and his address are indicated;

column 2 - if available, the name, initials of the consignee, his address are indicated, and a mark "For free circulation" is also made.

It is assumed that the consignor and consignee may be the same individual;

columns 5 and 11 may remain blank in the absence of data;

column 13 is certified by the signature of the consignor indicating the date of declaration of information about the country of origin of the goods, as well as the name and initials of the consignor.

7.5. Filling in the main sheet of the certificate on the back of the form is not allowed.

### Section 8. Additional cases of issuing a certificate

8.1. The certificate of the CT-GUAM form can be issued after the export of the goods based on a written request from the applicant (declarant). In this case, the applicant (declarant) additionally submits to the authorized body a customs declaration or other shipping documents with a customs mark, confirming the actual export of the goods, as well as documents confirming the shipment of the goods. In this case, column 5 of the certificate indicates: "Issued subsequently". When declaring electronically, an electronic notification of the customs authority on crossing the border of goods may be submitted.

8.2. In case of loss or damage of the certificate of the CT-GUAM form, its duplicate is issued. When issuing a duplicate, column 12 "Certificate" indicates the date of issue of the duplicate, and column 5 "For service marks" indicates the word "Duplicate", the number and

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date of the lost or damaged original certificate of the CT-GUAM form. A duplicate of the certificate comes into force from the date of issue of the original. The term of application of a duplicate certificate for granting a free trade regime cannot exceed 12 months from the date of issue of the original certificate.

8.3. A new CT-GUAM certificate may be issued instead of a certificate of the CT-GUAM form, canceled for any reason, or, if it is necessary to reissue a previously issued certificate, based on a written justification of the applicant (declarant). In this case, an entry is made in column 5: "Issued instead of the certificate of the CT-GUAM form" indicating the number and date of the canceled / reissued certificate. The certificate issued instead of another certificate of the CT-GUAM form is assigned a new registration number.

8.4. In the case of re-export of goods within the framework of the Contracting Parties that have not been processed / processed, with the exception of operations to ensure the safety of goods and their packaging, as well as preparation for sale and transportation, it is possible to issue replacement certificates of the CT-GUAM form.

The issuance of one or more replacement certificates of the CT-GUAM form is also possible in the case of the import of goods into the territory of a contracting party with their placement under customs control and subsequent release for free circulation of a batch or part of it in the country of import.

Replacement certificates are issued by the authorized body (organization) of the importing country based on the certificate (certificates) of the CT-GUAM form of the exporting country.

In this case, an entry is made in column 5 of the replacement certificate: "The certificate was issued on the basis of the certificate of the CT-GUAM form" (indicating the registration number, date and the authorized body that issued the certificate), and in column 9 of the replacement certificate CT-GUAM the same criterion of origin is indicated as in the certificate of the CT-GUAM form on the basis of which it is issued.

8.5. In the case of exporting goods to exhibitions / fairs held in the member states of the Agreement, is allowed to issue a certificate of the CT-GUAM. In this case, column 2 of the certificate indicates the person responsible for organizing the exhibition / fair or acting on his behalf, and column 5 - the name of the exhibition / fair. For these goods, the free trade regime is provided after the conclusion of an agreement on their implementation or transfer between residents of the Contracting Parties in accordance with the provisions of paragraph 5.1 of these Rules, unless otherwise provided by the national legislation of the Contracting Parties.

8.6. When goods are moved from the territory of one contracting party to the territory of another contracting party for the purpose of its subsequent implementation, it is possible to issue a certificate of the CT-GUAM form, in which the consignor / importer is indicated as the consignee / importer (column 2 of the certificate) exporting the goods. In this case, in column 2 of the certificate, an additional information is inserted: "For subsequent implementation". For these goods, the free trade regime is provided after the conclusion of an agreement on their implementation between residents of the Contracting Parties in accordance with the provisions of paragraph 5.1 of these Rules, unless otherwise provided by the national legislation of the Contracting Parties.

8.7. When moving goods within the framework of the Contracting Parties, produced on their territories before September 24, 1993 and imported (placed) into the customs territories of the Contracting Parties before the entry into force of this Protocol on the Rules for determining the country of origin of goods, it is possible to issue a certificate of the form CT-GUAM, inserting in column 5: "The goods are manufactured in (indicate the current name of the country, the name of the manufacturer and the year of manufacture)". At the same time, a dash is inserted in column 9 of the certificate, and the modern name of the country in which the goods was produced is indicated in column 13. In this case, the issuance of a certificate (certificates) is possible subject to the provision of supporting documents about the manufacturer of the goods.

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Section 9. Grounds for non-recognition of the certificate of the CT-GUAM

9.1. The certificate may not be recognized by the customs authorities of the importing country for the purpose of providing goods with a free trade regime if:

the provided document contains erasures, blots or corrections not certified in accordance with these Rules, or the necessary signatures and / or seals are missing;

the seals and / or signatures of persons affixed in the certificate, as well as the indicated addresses of the bodies authorized to certify and issue certificates of the CT-GUAM, do not correspond to the information available from the customs service of the importing country;

the information specified in the certificate does not correspond to the declared ones or does not allow identification of the goods related to the declared one;

the form of the certificate provided does not correspond to the samples of the forms available from the customs service of the importing country;

in the certificate provided, the signature of the person authorized to verify the certificates is made in the form of a facsimile;

the goods specified in the certificate do not meet the conditions provided for in paragraph 5.1 of these Rules;

9.2. The certificate of the CT-GUAM form, not recognized by the customs authorities of the importing country, may subsequently be recognized by them based on a corresponding letter from the authorized body that issued the certificate of the CT-GUAM form, with the specification of the information specified in the certificate.

If necessary, instead of a certificate not recognized by the customs authorities of the country of import, a new certificate may be issued in accordance with the procedure established by these Rules, in accordance with paragraph 8.3.

9.3. The certificate may not be recognized as valid by the customs authorities of the country of importation if:

within the period of 6 months (3 months from the date of the initial request and 3 months from the date of the repeated request), the customs authorities of the importing country have not received a response regarding the requested certificate from the competent authorities of the country of export or the country of origin of the goods;

the customs authorities of the importing country have confirmed information from the competent authorities of the exporting country that the certificate was not issued (falsified) or issued on the basis of invalid documents and / or inaccurate information;

based on the results of studies carried out by the customs authorities of the importing country, and on the basis of information received upon requests, sent to the competent authorities of the exporting country or the country of origin of the goods, the customs authorities of the importing country revealed that the CT-GUAM certificate was issued in violation of the requirements established by these Rules.

Section 10. Final Provisions

10.1. Failure to properly issued certificate of origin or information about the origin of the goods does not constitute grounds for the detention of goods by customs authorities, except in cases provided for by the national laws of the parties to the Agreement.

10.2. The customs authority of a contracting party may refuse to pass the goods only if there are sufficient grounds to believe that the goods originate from a country whose goods are not subject to admission to the country of import in accordance with international treaties in force for this state or its national legislation.

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Annex 1

to the Rules for determining countries of origin of goods

**A LIST OF  
CONDITIONS, PRODUCTION AND TECHNOLOGICAL OPERATIONS, IN THE  
PERFORMANCE OF WHICH THE GOODS ARE CONSIDERED AS ORIGINATING  
IN THE COUNTRY IN WHICH THEY OCCUR\***

**Note 1**

1.1. The first two columns of this List indicate data on the product obtained as a result of working or processing of materials. The first column of the List contains the HS code of the product, the second - the description of the product in accordance with the code indicated in the first column. For each specific product described in the first two columns, the conditions, production or technological operations that determine its origin (hereinafter referred to as conditions and operations) are indicated in the third column.

The goods in this List are determined exclusively by the HS code of the goods; product name is for ease of reference only.

If the HS code of goods is preceded by the preposition "ex", this indicates that the operations in column three apply only to goods that are classified in this heading as described in column two. In this case, should be considered the name of the product.

1.2. If the first column contains the numbers of several commodity items or the group number and at the same time in the second column there is a generalized description of the products, then the corresponding conditions and operations specified in the third column apply to all products classified in accordance with the HS in the headings, indicated in column one, or to any of the headings indicated in column one.

1.3. If in relation to a part of the goods classified in the same heading, the same conditions and operations apply, and in relation to the other part (parts), different conditions and operations are applied, then in the second column there is a corresponding number of paragraphs, in of which a specific description of the goods is given, and, accordingly, the conditions and operations related to the goods, the description of which is given in a particular paragraph of the second column, are indicated in the third column.

**Note 2**

2.1. The conditions and operations specified in column three of this List should be carried out only in relation to materials of foreign origin used for the manufacture of the product. The limitations imposed by the conditions and operations in column three also apply only to materials of foreign origin used in manufacturing.

2.2. If it is established by the conditions and operations that materials of any heading may be used in the manufacture of a product, this means that materials classified in the same heading, as the product, can also be used, subject to special restrictions that may be defined by conditions and operations.

2.3. In the event that a product made from materials of foreign origin acquires the status of originating from a contracting party, where it is processed due to a change in the commodity position or due to a special condition, or operation related to it in accordance with the List, and then is used as a material for the production of another product, the conditions and operations applicable to the product in the manufacture of which it is used do not apply to it.

2.4. A product consisting of a group of elements or assembled from a number of parts and classified in accordance with the rules of classification of goods under the HS as a single product shall be considered as satisfying the conditions and operations if all of its components satisfy such conditions and operations.

\* Notes 1, 2 apply only to the goods included in the List.

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If a part of the components of this product satisfies, and a part does not satisfy the conditions and operations or has a heading that is the same as the final product, then this product will be considered satisfying the conditions and operations in the event that the value of the components that do not satisfy the conditions and operations or with a heading, the same with the final product, does not exceed 15% of the ex-works price of the final product.

This rule can be applied in all cases, except for those goods for which a different condition is indicated in this List.

2.5. The conditions and operations given in column three of this List sets the minimum of production or technological operations. The implementation of established production or technological operations in a smaller volume does not determine the origin of the product.

2.6. If it is determined by the conditions and operations specified in this List that a product could be made of more than one material, this means that one or more materials can be used. However, it is not necessary all materials to be used.

However, if within the framework of one condition or operation there is any restriction imposed on one material, and at the same time there are other restrictions imposed on other materials, then these restrictions apply only to those materials that were actually used in the manufacture of product.

2.7. If the conditions and operations listed in the list establish that the product must be made of a certain material, this means that this condition is not an obstacle to the application of other materials, which, by their nature, cannot violate the provisions of this condition or operation. (For example: if the conditions and operations specifically stipulate the use of cereals or their derivatives, this does not preclude the use of mineral salts, chemical and other additives that are not produced from cereals.)

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HS code	Description of product	Conditions, production and technological operations required to give the product the status of origin when used in the production of goods from third countries	Note
0201	Meat of bovine animals, fresh or chilled	Produced from goods of chapter 01	
0202	Meat of bovine animals, frozen	Produced from goods of chapter 01	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, fresh, chilled or frozen	Manufacture from materials of any heading, except those of heading 0201 - 0206	
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen	Manufacture from materials of any heading, except of 0207	
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	Manufacture from materials of any heading, when performing technological operations, with the exception of operations on salting, treatment with liquid smoking, cutting, mixing with spices (spices) and / or vegetable proteins	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading, except of heading 0201 - 0206 and 0208 or poultry leaver of position 0207 when performing technological operations, with the exception of operations on salting, treatment with liquid smoking, cutting, mixing with spices (spices) and / or vegetable proteins and / or with salt, salting meat by injection, cutting meat into pieces, making mechanically deboned poultry meat, as well as processing with liquid smoke	
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter	Manufacture from materials of any heading. The value of used materials of the same heading, as the finished product, should not exceed the 40% of the price of final product	
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except of Birds' eggs, heading 0407 00	
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	Manufacture, when materials of Chapter 02 is applied	
0710 40	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from Sweet corn, fresh or chilled	Reduced subheading to
ex 0711 90	Sweet corn provisionally preserved but unsuitable in that state for immediate consumption	Manufacture from Sweet corn, fresh or chilled	Reduced subheading to
ex 0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any	Manufacture from materials of any heading, subject to the performance of technological operations for compiling a recipe and roasting	

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	proportion		
0902	Tea, whether or not flavored	Manufacture from materials of heading 0902, subject to the performance of technological operations for compiling a recipe and blending, however, the value of all materials used should not exceed 50% of the price of the finished product	
1106 10	Flour, meal and powder of the dried leguminous vegetables of heading 0713	Manufacture from materials of any heading, in which the value of all materials used should not exceed 50% of the price of the finished product	Reduced subheading to
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture from materials of any heading, in which the value of all materials used of heading 1301 should not exceed 50% of the price of the finished product	
ex 1501	Bone fat or fat derived from waste	Manufacture from materials of any heading, except materials of heading 0203, 0206 or 0207, or 0506; manufactured from meat or meat offal of pig of heading 0203 or 0206, or poultry meat or meat offal of heading of 0207	
ex 1502	Bone fat or fat derived from waste	Manufacture from materials of any heading, except materials of heading 0201, 0202, 0204 or 0206, or 0506	
1504 - 1506 00	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified, fatty substances derived from it (including lanolin); other animal fats, whether or not refined, but not chemically modified	Manufacture from materials of any heading, subject to the performance of following technological operations: - melting; - evaporation; - purification,	Reduced subheading to
ex 1507- 1515	Vegetable oil and its fractions, whether or not refined, but not chemically modified	Refining and / or fractionation operations in a specialized production environment, while a separate hydration operation is not sufficient to give the product the status of origin	
1602	Prepared or preserved meat, meat offal or blood	Manufactured from materials of heading 02 performing technological operations, except separation, deboning, trimming, slicing, mixing, including mechanically deboning of poultry meat, with spices (spices) and / or vegetable proteins, and / or salt, salting meat by injection, meat into parts, mechanically deboned poultry meat	
1701	Cane or beet sugar and chemically pure sucrose, in solid form	Manufactured from materials of any heading in the conditions of performing technological operations for clearing (for cane sugar), saturation, sulfitation, filtration and other further operations (for cane and beet sugar)	
1702 50, ex 1702 90	Chemically pure fructose; Chemically pure maltose	Manufactured from materials of any heading, including other materials from heading 1702	Reduced subheading to
1806	Chocolate and other food preparations containing cocoa	Manufactured from materials of any heading, provided that the value of all the materials used does not exceed 50 % of the ex-works price	

1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufactured from materials of any heading. 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. In addition to recovery, such technological operations as blending (for multicomponent juices), homogenization (for juices containing pulp), deaeration, heat treatment (pasteurization, sterilization), etc.	
ex 2101 11	Extracts, essences and concentrates of coffee	Manufactured from materials of any heading 0901 and 2101 11 subject to a set of basic technological operations: roasting, grinding, extraction and concentration (or drying). At the same time, the cost of the used materials of the same position as the finished product should not exceed 50% of the price of the final product	
2101 12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Manufactured from materials of any heading. However, materials of the same heading, as the finished product, may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufactured through main technological operations: grinding, extraction or concentration	Reduced subheading to
ex 2103 30	Mustard flour and meal and prepared mustard	Manufactured from mustard powder	Reduced subheading to
ex 2106	Sugar syrups with flavoring or coloring additives	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2106 90	Alcoholic compound of semi-finished products, other than products based on aromatic substances, used in the production of beverages	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Reduced subheading to
ex 2202 90	Nectars	Manufacture from materials of any heading. However, materials of the same heading as the product may be used, if their total value does not exceed 50 % of the ex-works price of the product. In addition to recovery, such technological operations as blending (for multicomponent juices), homogenization (for juices containing pulp), deaeration, heat treatment (pasteurization, sterilization), etc.	Reduced subheading to
2204	Wine of fresh grapes, including fortified wines; grape must other	Manufacture from materials of any heading subject to the performance of	

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	than that of heading 2009	technological operations for blending, filtration and other subsequent operations. The value of materials used of heading 2204 should not exceed 50 % of the ex-works price of the product	
2205	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances	Manufacture from materials of any heading subject to the performance of technological operations for blending, filtration and other subsequent operations. The value of materials used should not exceed 50 % of the ex-works price of the product	
2206 00	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Manufacture from materials of any heading subject to the performance of technological operations for blending, filtration and other subsequent operations	
ex 2208	Spirits obtained by distilling grape wine or grape mar, liqueurs and other spirituous beverages, cognac	Manufacture from materials of any heading subject to the performance of technological operations for blending, filtration and other subsequent operations. The value of materials used should not exceed 50 % of the ex-works price of the product	
2309	Preparations of a kind used in animal feeding	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
2403 10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	Manufacture from materials of any heading. The value of materials used of heading 2403 should not exceed 50 % of the ex-works price of the product	
ex 25	Salt; sulphur; earths and stone; plastering materials, lime and cement, except materials of heading 2501 00, 2504, 2515 12, 2516, 2518, ex 2519, 2522, 2523, 2524, 2525, applicable rules are set out below	Manufacture from materials of any heading when special conditions of manufacturing in accordance with working or processing; coal purification, grinding of hard crystals, cutting, calcination	
ex 2501 00	Salt (including table salt and denatured salt)	Manufacture from materials of any heading when special conditions of manufacturing in accordance with technology, including process of mining	
2504	Natural graphite	Enrichment with carbon content, purification and grinding of raw materials	
ex 2515 12	Marble, travertine, ecaussine and other calcareous monumental or building stone merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, more than 4 cm thick, but not more than 25 cm	Sawing or other cutting of stone blocks with a thickness of more than 25 cm	Reduced to subheading
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Sawing or other cutting of stone blocks	

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2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix	Crushing, sawing, shredding; calcining of uncalcined dolomite	
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	
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	Manufacture from materials of any heading when special conditions of manufacturing in accordance with technology, including process of mining	
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	Manufacture from materials of any heading when special conditions of manufacturing in accordance with technology, working or processing, including process of mining, grinding of raw materials, roasting of raw meal, grinding of cement clinker, gypsum and additives	
2524	Asbestos	Manufacture from natural asbestos fibres asbestos (0-6)	
2525	Mica, including splittings; mica waste	Splitting, grinding, cutting	
ex 2707 50	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distills at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	Operations of refining and/or one or more specific process or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	Reduced to subheading
2709 00	Petroleum oils and oils obtained from bituminous minerals, crude	Manufacture from materials of any heading performing technological operations for pyrogenic distillation of bituminous materials and destructive distillation of bituminous minerals	
ex 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 or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of them 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 or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	
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 or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	
2713	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	
2714	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 or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	
2715 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	Reduced subheading to
Ex chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes, except subheading 2811 29 100, 2818 20 000, 2821 20 000, 2833 22 000, for which the applicable rules are set out below	Operations of refining and/or one or more specific process or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	
ex 2811 29	Sulfur oxygen (VI) (sulfuric anhydride)	Manufactured from sulfur dioxide	Reduced subheading to
2818 20	Aluminium oxide, other than artificial corundum	Manufacturing from materials of any heading in accordance with specialized production, working or processing technology	Reduced to subheading
2821 20	Earth colours	Firing or grinding earths colours	Reduced to subheading
2833 22	Sulphates of aluminium	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Reduced to subheading
ex 284410	Natural uranium and its compounds	Manufacturing (enrichment in uranium-235 isotope) from material (uranium	

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		depleted in uranium-235 and its compounds) under the conditions of specialized production in accordance with the processing technology	
ex 2844 20	Uranium enriched in U 235 and its compounds	Manufacturing (enrichment in uranium-235 isotope) from material (natural uranium, uranium depleted in uranium-235, and their compounds) of heading 2844 10 and 2844 30 under the conditions of specialized production in accordance with the processing technology	
ex Chapter 29	Organic chemicals, except for headings ex 2901, ex 2902, ex 2905 19 000, 2915, 2932 99 700, ex 2932 99 000, 2933, 2934, for which the applicable rules are set out below	Operations of refining and/or one or more specific process or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	
ex 2905 19	Metal alcoholates	Manufacture materials of any headings, including from other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their value does not exceed 50% of the ex-works price of the product	Reduced subheading to
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any headings. However, value of materials of heading 2915 or 2916 may not exceed 50% of the ex-works price of the product	
ex 2932 99 000	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives. Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any headings, including other materials of heading 2932	Reduced subheading to
ex 2932	Internal ethers	Manufacture from materials of any	Reduced to

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99 000		headings. However, value of materials of heading 2909 may not exceed 50% of the ex-works price of the product	subheading
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any headings. However, value of materials of heading 2932 or 2933 may not exceed 50% of the ex-works price of the product	
2934	Nucleic acids and their salts, whether or not chemically defined; 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	
ex chapter 30	Pharmaceutical products; except For headings 3002, 3003, 3005 and 300660, for which the applicable rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of heading 3002, provided that their total value does not exceed 50% of the ex-works price of the product	
3005	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, except pharmaceutical substances. However, the value of all the materials of headings 3005 shall not exceed 50% of the ex-works price of the product	
3006 60	Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	Manufacture with products of any heading in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 31	Fertilizers	Manufacture from any heading, in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	
Ex chapter 32	Extracts; tannins and their derivatives; dyes, pigments and other coloring matter; paints and varnishes; putty and other mastics; inks except headings 3201, 3205 00 000, for which the applicable rules are set out below	Manufacture from any heading, in which all the materials used are classified within a heading other than that of the product. However, materials of them 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	
ex 3201	Tanning extracts of vegetable origin; tannins and their salts,	Manufacture from tanning extracts of vegetable origin	

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	ethers, esters and other derivatives		
3205 00	Colours lakes; preparations as specified in note 3 to this chapter based on color lakes	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Reduced to subheading
ex chapter 33	Essential oils and resinous; perfumery, cosmetic or toilet preparations; except for heading 3301, for which the applicable rules are set out below	Manufacture from materials of any heading. However, materials of the same heading as the product may be used, provided that their total value does not exceed 40% of the ex- works price of the product	
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including different materials in this heading, using special cleaning processing technology. However, materials of the same group as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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 headings 3403 and ex 3404,	Manufacture from materials of any heading. 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 Manufacture from materials of any Heading, provided that the following operations implemented: - fat set according to the recipe; - soap cooking; - soap collector; - cooling and drying; - mechanical restoration; - blending with additives; - cutting; - stamping; - packaging	
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mold release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur skins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals	Manufacture from materials of same heading, provided that their total value does not exceed 50 % of the ex- works price of the product	
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin,	Operations of refining and/or one or more specific process or	

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	petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	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	
ex chapter 35	Albuminoidal substances; modified starches; glues; enzymes, except of headings 3505 10 500; 3505 10 900, ex 3507, for which the applicable rules are set out below	Manufacture from materials of any heading, 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 20% of the ex-works price of the product	
ex 3505 10	Starches modified into esters	Manufacture from materials of any heading, including other materials of heading 3505	Reduced subheading to
ex 3505 10	Dextrins and other modified starches	Manufacture from materials of any heading, except materials of heading 1108	Reduced subheading to
ex 3507	Enzymes; prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, 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 20 % of the ex-works price of the product	
Ex chapter 37	Photographic or cinematographic goods; except for headings 3701, 3702, 3704 00, for which the applicable rules are set out below	Manufacture from materials of any heading, 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 20 % of the ex-works price of the product	
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	Manufacture, in which all the materials used are classified within a heading other than that of 3701 u 3702	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture, in which all the materials used are classified within a heading other than that of 3701 u 3702	
3704 00	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	
ex chapter 38	Miscellaneous chemical products; except for: 3801 20 100, 3801 30 000, ex 3803 00, ex 3805, ex 3806, 3806 30 000, ex 3807 00, 3811 21 000, 3823 70 000, ex 3824, for which the	Manufacture, 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 20 % of the	

	applicable rules are set out below	ex-works price of the product	
ex 3801 20	Colloidal or semi-colloidal graphite	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Reduced to subheading
3801 30	Carbonaceous pastes for electrodes and similar pastes for furnace linings	Manufacture from materials of any heading, where all the used materials of heading 3403 does not exceed 50% of the ex-works price of the product	Reduced to subheading
ex 3803 00	Tall oil, whether or not refined	Refining of crude tall oil	
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	
ex 3806	Rosin and resin acids	Manufacture from resin acids	
3806 30	Ester gums	Manufacture from resin acids	Reduced to subheading
ex 3807 00	Wood tar; wood tar oils	Distillation of wood tar	
3811 21	Anti-knock preparations containing petroleum oils or oils obtained from bituminous minerals	Manufacture from materials of any heading, where all the used materials of heading 3811 does not exceed 50% of the ex-works price of the product	Reduced to subheading
3823 70	Industrial fatty	Manufacture from materials of any heading, including fatty acids	Reduced to subheading
ex 3824	Chemical products and preparations of the chemical or allied industries: <ul style="list-style-type: none"> <li>- Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>- Naphthenic acids, their water-insoluble salts and their esters</li> <li>- Sorbitol other than that of heading 2905 44</li> <li>- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts;</li> <li>- Ion exchangers;</li> <li>- Getters for vacuum tubes;</li> <li>- Alkaline iron oxide for the purification of gas</li> <li>- Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>- Sulphonaphthenic acids, their water-insoluble salts and their esters</li> <li>- Fuel oil and Dippel's oil</li> <li>- Mixtures of salts having different anions</li> <li>- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> </ul>	Manufacture, 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	

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ex 3901 - 3915 <sup>†</sup>	Plastics in primary forms, waste, parings and scrap, of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex- works price of the product, and within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product	
ex 3916 - 3919	Semi-manufactures and articles of plastics: - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); - Semi-manufactures further worked than only surface-worked	Manufacture in which the value of all the materials used does not exceed 50 % of the ex- works price of the product, and within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product	
ex 3920 10, ex 3920 20	Plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials Of polymers of ethylene and polymers of propylene	Manufacture from materials of any heading. However the value of used materials of same heading does not exceed 50 % of the ex- works price of the product	
ex 3921 90	Other plates, sheets, film, foil and strip, of plastics	Manufacture from materials of any heading. However the value of materials from heading 39 "Plastics and articles thereof" does not exceed 50 % of the ex-works price of the product	
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
4012	Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber, except the materials of subheading 4012 11 000 - 4012 19 000, for which the rules are set out below	Manufacture when 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	
4012 11 - 4012 19	Pneumatic tires of rubber retreaded	Retreading of used tires	Reduced to subheading
4017 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	Manufacture from hard rubber	
ex 4101 - 4103	Raw hides and skins whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter	Processing animal skins by removing hair	
4104 - 4106	Tanned or crust hides and skins, without wool or hair on, whether	Manufacture of leather from animal skins that have undergone an	

<sup>†</sup> If the product is made of materials belonging at the same time to heading 3901 to 3906 and 3907 to 3911, this provision applies only to the category of products that prevails in terms of ratio in the manufactured product

	or not split, but not further prepared	irreversible tanning operation	
4107, 4112 00, 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture of leather from animal skins that have undergone an irreversible tanning operation	Reduced to subheading
ex 4302	Tanned or dressed fur skins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303	Bleaching or dyeing, in addition to cutting of non-assembled fur skins	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	- Plates, crosses and similar forms
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Planing, sanding, end-jointing	
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	Splicing, planing, sanding or end-jointing	
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, molded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	Sanding or end-jointing, Beading or molding, Beading or molding	
4414 00	Wooden frames for paintings, photographs, mirrors or similar objects	Profiling, milling, assembly	
4416 00	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves.	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	Reduced to subheading
ex 4418	Builders joinery and carpentry of wood	Manufacture from wood materials classified other than product. However, cellular wood panels, shingles and shakes may be used	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex 4802 55	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	Manufacture of any heading in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
ex 4802 58	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic	Manufacture of any heading in which the value of all the materials of the same heading as the product used does not	Reduced to subheading

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	purposes, weighing more than 150 g/m <sup>2</sup>	exceed 50 % of the ex-works price of the product	
4811 59	Paper, paperboard, covered, surface-coloured, surface decorated (excluding adhesives)	Manufacture of any heading in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	Reduced subheading to
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which all the materials used are classified within a heading other than that of the product. However, value of all used materials does not exceed 50 % of the ex-works price of the product	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which all the materials used are classified within a heading other than that of the product. However, value of all used materials does not exceed 50 % of the ex-works price of the product	
ex 5402	Synthetic filament yarn	Manufacture of any heading in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
5701	Carpets and other textile floor coverings, knotted, whether or not made up	Weaving, shearing, dressing, edge trimming. Materials used must be classified in a heading other than 5702, 5703, 5704, 5705 00	
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	Weaving, shearing, dressing, edge trimming. Materials used must be classified in a heading other than 5702, 5703, 5704, 5705 00	
5705 00	Other carpets and other textile floor coverings, whether or not made up	Weaving, shearing, dressing, edge trimming. Materials used must be classified in a heading other than 5702, 5703, 5704, 5705 00	
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)	Sawing and cutting in another way	
ex 6803 00	Worked slate and articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6804, ex 6805	agglomerated or artificial abrasives	Manufacture materials of any heading, except materials of headings 6804 and 6805 and carbides 2849	
ex 6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from asbestos fibres (including agglomerated or reconstituted mica)	
ex 6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or	Manufacture from worked mica (including agglomerated or reconstituted mica)	

	not on a support of paper, paperboard or other materials		
7006 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed	Manufacturing from materials of the same heading, subject to the special technological operations that provide the finished product characteristics different from the raw materials used	
7009	Glass mirrors, whether or not framed	Manufacture from materials of any heading. However the value of used materials does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103, ex 7104	Worked precious or semi-precious stones natural, synthetic or reconstructed	Manufactured from precious or semi-precious stones natural, synthetic or reconstructed or unwrought	
ex 7106, ex 7108, ex 7110	Precious metals, Semi-manufactured or in powder	Manufactured from precious metals, unwrought	
7107 00, ex 7109 00	Non precious metals or silver, clad with precious metals, semi-manufactured	Manufactured from clad metals, unwrought	Reduced to subheading
7111 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	Electrolytic, chemical, thermal enrichment, metal alloying	Reduced to subheading
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7117	Imitation jewelry, whether or not plated with precious metal	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	
ex 7218, 7219, 7220, 7221 00, 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
ex 7224, 7225, 7226, 7227	Semi-finished products, 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 other alloy steels in ingots or other primary forms of heading 7224	
ex 7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel	Manufacture 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 5% of the ex-works price of the product	
Ex chapter 74	Copper and articles thereof, except for 7401 00 000 - 7405 00 000	Manufacture 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	
ex 7403	Copper alloys unwrought	Manufactured from Refined copper, unwrought or from waste	
Ex	Nickel and articles thereof	Manufacture in which all the materials	

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chapter 75	except 7501 - 7503 00	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	
Ex Chapter 76	Aluminium and articles thereof except 7601 - 7603, ex 7607	Manufacture 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	
Ex 7607	Aluminium foil printed or backed, rolled, with texts, for packaging of food products	Manufacture from materials of any heading. However the value of used materials of same heading does not exceed 50 % of the ex- works price of the product	
ex Chapter 78	Lead and articles thereof, except for 7802 00 000	Manufacture in which all the materials used are classified within a heading other than that of the product. However, total value of used materials does not exceed 50 % of the ex-works price of the product	
Ex chapter 79	Zinc and articles thereof, except For 7902	Manufacture in which all the materials used are classified within a heading other than that of the product. However, total value of used materials does not exceed 50 % of the ex-works price of the product	
Ex chapter 80	Tin and articles thereof, except for 8002 00 000	Manufacture in which all the materials used are classified within a heading other than that of the product. However, total value of used materials does not exceed 50 % of the ex-works price of the product	
Ex chapter 81	Other base metals, unwrought, articles thereof	Manufacture in which all the materials used are classified within a heading of the product. However, total value of used materials does not exceed 50 % of the ex-works price of the product	
8202 10, 8202 20, 8202 31, 8202 39	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	Manufacture from materials of any heading. However the value of used materials of same heading does not exceed 50 % of the ex- works price of the product	Reduced to subheading
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture from materials of any heading. However the value of used materials of same heading does not exceed 50 % of the ex- works price of the product	
ex chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof, except the products related to heading 8403, 8404, 8406 - 8408, 8412, ex 8414, 8415, 8418, 8425 - 8431, 8444 00 - 8447, ex 8448, 8452, 8456 - 8466, 8469 00 - 8470, 8472, 8480, 8484, 8487, for which applicable rules are given	Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading of the product, may be used only up to an amount in the limit of 5% of the price of the final product	

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8403	Central heating boilers other than those of heading 8402	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8404	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverees); condensers for steam or other vapor power units	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8406	Steam turbines and other vapor turbines	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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	
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	
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 8414	Air pumps	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture from materials of any heading, subject to the following technological operations: <ul style="list-style-type: none"> <li>- manufacturing of the case, manufacturing of electrical wiring elements;</li> <li>- assembly and installation of blocks;</li> <li>- refrigerant charging (except for cases when refrigerant charging is not provided by the design and / or charging is carried out at the time of installation);</li> <li>- adjustment and control of parameters.</li> </ul>	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading of the product, may be used only up to an amount in the limit of 5% of the price of the final product	
8425 - 8428	Lifting, handling, loading or unloading machinery	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8429	Self-propelled bulldozers, angle dozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading 8431, may be used only up to an amount in the limit of 5% of the price of the final product	
8430	Other moving, grading,	Manufacture, when total value of used	

	levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading 8431, may be used only up to an amount in the limit of 5% of the price of the final product	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 - 8430	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8444 00 - 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles;	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8456 - 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466 exclusively or mainly for machinery and equipment of items 8456 - 8465	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8469 00 - 8470	Machines and apparatus of heading 8469- 8470 (typewriters, calculators, etc.)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8480	Molding boxes for metal foundry; mold bases; molding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8487	Machinery parts, not containing electrical connectors, insulators,	Manufacture in which the value of all the materials used does not exceed 50	

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	coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	% of the ex-works price of the product	
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 8501, 8502, 8507, 8508, 8516 50 000, ex 8517, ex 8518, 8519, 8521, ex 8523, 8525 - 8528, 8535 - 8537, 8542, 8544, 8545, for which the applicable rules are set out below	Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading of the product, may be used only up to an amount in the limit of 10% of the price of the final product	
8501	Electric motors and generators (excluding generating sets)	Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading 8503, may be used only up to an amount in the limit of 10% of the price of the final product	
8502	Electric generating sets and rotary converters	Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading 8503 and 8501, may be used only up to an amount in the limit of 10% of the price of the final product	
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8508	Vacuum cleaners	Manufacture from materials of any heading, subject to the following technological operations: - manufacturing of the case, manufacturing of electrical wiring elements; - assembly and installation of blocks; - adjustment and control of parameters	
8516 50	Microwave ovens	Manufacture from materials of any heading, subject to the following technological operations: - manufacturing of the case, manufacturing of electrical wiring elements; - assembly and installation of blocks; - adjustment and control of parameters	Reduced to subheading
ex 8517	Other apparatus for the transmission or reception of voice	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading of the product, may be used only up to an amount in the limit of 5% of the price of the final product	

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8519	Sound recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner except heading 852190, for which the applicable rules are set out below	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 8521 90	DVD player	Manufacture from materials of any heading, subject to the following technological operations: - manufacturing of the case, manufacturing of electrical wiring elements; - assembly and installation of blocks; - adjustment and control of parameters	Reduced subheading to
ex 8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, 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	
ex 8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading 8523, may be used only up to an amount in the limit of 10% of the price of the final product	
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 in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which the value of all the materials used does not exceed 50 % 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, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading 8529, may be used only up to an amount in the limit of 10% of the price of the final 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	Manufacturing from materials of any position, subject to the following technological operations: - chassis manufacturing (preparation of radioelements, SMD-assembly, installation of all radioelements on printed circuit boards, soldering,	

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	apparatus	<p>diagnostics, adjustment, control);</p> <ul style="list-style-type: none"> <li>- manufacturing of body parts (injection molding, painting and reinforcement of body parts of the TV);</li> <li>- final assembly and adjustment (assembly, installation, adjustment, control, a set of tests (regulations) of the final prod</li> </ul>	
Ex 8528	LCD monitors	<p>Manufacture from materials of any heading, subject to the following technological operations:</p> <ul style="list-style-type: none"> <li>- manufacturing of the case, manufacturing of electrical wiring elements;</li> <li>- assembly and installation of blocks;</li> <li>- adjustment and control of parameters</li> </ul>	
8535, 8536	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) connectors for optical fibres, optical fiber bundles or cables	<p>Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading 8538, may be used only up to an amount in the limit of 5% of the price of the final product</p>	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17	<p>Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials of heading 8538, may be used only up to an amount in the limit of 5% of the price of ex-work price</p>	
8542	Electronic integrated circuits	<p>Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials of heading 8541 or 8542, may be used only up to an amount in the limit of 5% of the price of ex-work price</p>	
8544	Insulated (including enameled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	

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	used for electrical purposes		
8601 - 8607	Rail locomotives powered from an external source of electricity or by electric accumulators, rail locomotives, tramway and its parts	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8608 00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture, when total value of used materials does not exceed 50 % of the ex-works price of the product. In the above limit, materials, classified within a heading of the product, may be used only up to an amount in the limit of 5% of the price of the final product	
8609 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Ex chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof except heading 8702 - 8704, for which the applicable rules are set out below	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 8702 - 8704	Motor vehicles, motor cars and other motor vehicles designed for the transport of persons, with internal combustion reciprocating piston engine	<p>Manufacturing, in which the cost of the materials used should not exceed 50% of ex work price, as well as subject to the following technological operations:</p> <ul style="list-style-type: none"> <li>- welding of the cab or manufacturing of the cab in another way in the case of the use of technologies that do not provide for welding operations in the manufacture of the cab;</li> <li>- cab painting;</li> <li>- engine installation;</li> <li>- installation of auxiliary equipment, incl. safety, heating and cooling systems provided for by the design of the motor vehicle;</li> <li>- installation of transmission;</li> <li>- installation of front and rear suspension;</li> <li>- installation of wheels;</li> <li>- installation of the ignition system, except for spark plugs, ignition coils and high-voltage wires (for motor vehicles with a spark ignition engine);</li> <li>- installation of steering and braking system;</li> <li>- installation of interior and exterior elements;</li> <li>- installation of headlights, front and rear signal lights;</li> <li>- installation of a muffler and sections of the exhaust pipeline;</li> <li>- installation of a fuel tank and fuel lines;</li> <li>- installation of electric drives, except for drives that are an integral part of auto components used in the</li> </ul>	

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		<ul style="list-style-type: none"> <li>- manufacture of motor vehicles;</li> <li>- battery installation;</li> <li>- installation of on-board electrical circuits;</li> <li>- engine diagnostics and adjustment;</li> <li>- checking the effectiveness of the braking system;</li> <li>- application of an identification number to a motor vehicle;</li> <li>- conducting control tests of the finished motor vehicle</li> </ul>	
ex 8702 - 8704	Motor vehicles, motor cars and other motor vehicles designed for the transport of persons, driven by electric drive or hybrid power units	<p>Manufacturing, in which the cost of the materials used should not exceed 50% of the price of the final product, as well as subject to the following technological operations:</p> <ul style="list-style-type: none"> <li>- welding of the cab or manufacturing of the cab in another way in the case of the use of technologies that do not provide for welding operations in the manufacture of the cab;</li> <li>- cab painting;</li> <li>- engine installation (for hybrid power units);</li> <li>- installation of traction electric machines (generators, electric motors);</li> <li>- installation of auxiliary equipment, incl. safety, heating and cooling systems provided for by the design of the motor vehicle;</li> <li>- installation of transmission;</li> <li>- installation of front and rear suspension;</li> <li>- installation of wheels;</li> <li>- installation of a steering and braking system;</li> <li>- installation of interior and exterior elements;</li> <li>- installation of headlights, front and rear signal lights;</li> <li>- installation of energy storage units (traction batteries or super capacitors);</li> <li>- installation of electric drives, except for drives that are an integral part of auto components used in the manufacture of motor vehicles;</li> <li>- installation of on-board electrical circuits;</li> <li>- engine diagnostics and adjustment;</li> <li>- checking the effectiveness of the braking system;</li> <li>- checking the level of radio interference and electromagnetic compatibility standards;</li> <li>- application of an identification number to a motor vehicle;</li> <li>- conducting control tests of the finished motor vehicle</li> </ul>	
ex 8704	Motor vehicles for the transport	Manufacturing, in which the cost of the	

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	of goods (forwarder type)	<p>materials used should not exceed 50% of the price of the final product, as well as subject to the following technological operations:</p> <ul style="list-style-type: none"> <li>- welding of the cab or manufacturing of the cab in another way in the case of the use of technologies that do not provide for welding operations in the manufacture of the cab;</li> <li>- cab painting;</li> <li>- engine installation;</li> <li>- installation of auxiliary equipment, incl. safety, heating and cooling systems provided for by the design of the motor vehicle;</li> <li>- installation of transmission;</li> <li>- installation of wheels;</li> <li>- installation of a steering and braking system;</li> <li>- installation of elements of the interior and exterior of the cab;</li> <li>- installation of headlights, front and rear signal lights;</li> <li>- installation of a muffler and sections of the exhaust pipeline;</li> <li>- installation of a fuel tank and fuel line;</li> <li>- installation of electric drives, except for drives that are an integral part of auto components used in the manufacture of motor vehicles;</li> <li>- battery installation;</li> <li>- installation of on-board electrical circuits;</li> <li>- engine diagnostics and adjustment;</li> <li>- checking the effectiveness of the braking system;</li> <li>- application of an identification number to a motor vehicle;</li> <li>- conducting control tests of the finished motor vehicle</li> </ul>	
8803	Parts of goods of heading 8801 or 8802	Manufacture in which the value of all the used materials of heading 8803 does not exceed 5% of the ex-works price of the product	
8804 00	Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto: <ul style="list-style-type: none"> <li>- rotachutes;</li> <li>- other</li> </ul>	<p>Manufacture from materials of any heading, including materials of heading 8804.</p> <p>Manufacture in which the value of all the used materials of heading 8804 does not exceed 5% of the ex-works price of the product</p>	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the used materials of heading 8805 does not exceed 5% of the ex-works price of the product	
Chapter 89	Ships, boats and floating structures	Manufacture in which the value of all the used materials are classified in heading other than product. However	

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		hulls of ships of heading 8906 00 cannot be used	
Chapter 90	Optical, cinematographic, photographic, measuring, checking, precision, medical or surgical instruments and apparatus; 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	
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	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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	
9401	Seats (other than those of heading 9402), whether or not convertible into beds, 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	
9403	Other furniture 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	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406 00	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9503 00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	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	
ex 9601, 9602 00	Articles made of carving materials of animal, vegetable or mineral origin	Manufacture from worked materials for carving of the same headings	Reduced subheading to
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605 00	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	Reduced subheading to

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		be incorporated, provided that their total value does not exceed 15% of the ex-works price of the product	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which all the materials used are classified other than of heading of the product. However, total value of used materials does not exceed 50 % of the ex-works price of the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufactured from materials related to an item other than the product. However, nibs or nib-points of the same heading as the product may be used, which can be used, in turn, only under the condition that its value does not exceed 5% of the price of the final product	
ex 9614 00	Smoking pipes, including pipe bowls	Manufacture from roughly-shaped blocks	Reduced subheading to

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Annex 2

to the Rules for determining  
country of origin of goods

**Form CT-GUAM**

1. Consignor / exporter (name and address)			4. № _____ Certificate of origin of goods form CT-GUAM		
2. Consignee / importer (name and address)			Issued in _____ (name of country) To be presented in _____ (name of country)		
3. Means of transport and route (as far as known)			5. For service marks		
6. №	7. Number of packages and type of packaging	8. Description of goods	9. Criteria of origin	10. Quantity of goods	11. Number and date of the invoice
12. Certificate This is to certify that the declaration of the applicant is valid			13. Declaration of the applicant The undersigned declares that the above information is true: that all goods are wholly obtained or have undergone sufficient processing in _____ (Name of country) and that they meet the requirements of origin established for such goods		
Signature _____ Date _____ Stamp _____			Signature _____ Date _____ Stamp _____		

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Annex 3

to the Rules for determining  
country of origin of goods

Additional sheet to certificate № _____ to the rules of origin form CT-GUAM					
6. №	7. Number of packages and type of packaging	8. Description of goods	9. Criteria of origin	10. Number of goods	11. Invoice number and date
12. Certificate This is to certify that the declaration of the applicant is valid			13. Declaration of the applicant The undersigned declares that the above information is true: that all goods are wholly obtained or have undergone sufficient processing in  (Name of country)  and that they meet the requirements of origin established for such goods		
..... Signature                      Date                      Stamp			..... Signature                      Date                      Stamp		