



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Security, safety, Trade Facilitation, Rules of origin & International cooperation  
Unit E5

Brussels, 23.02.2021  
TAXUD/E5/CF

**TAXUD/1462157/21 - EN**

Working document (to be discussed at CEG ORI 3/03)

## **CUSTOMS EXPERT GROUP**

### **ORIGIN SECTION**

**Subject: Upgrade of the Product Specific Rules of the Generalized System of Preferences, laid down in the Delegated Act of the UCC, to HS2022**

The product specific rules of the Generalized System of Preferences are laid down in Annex 22-03 to Regulation (EU) 2015/2446. Annex 22-04 to that Regulation lists the materials excluded from cumulation. For both Annexes, the version of the Harmonized System used in the regulation in force is the version of 2007 (HS2007).

The objective of this analysis is to identify the modifications required on Annex 22-03 and Annex 22-04 to upgrade the classification to the 2022 version of the Harmonized System (HS2022), which will be applicable as from 1 January 2022.

The document does not explain the reasons of the modifications between the different versions of the Harmonized System. It identifies the impact of those modifications on Annex 22-03 and Annex 22-04.

Annex 1 to this document presents the details of the analysis for Annex 22-03.

Annex 2 to this document presents the details of the analysis for Annex 22-04.

The identified required amendments to Annex 22-03 are listed below:

On Chapter 3

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
0305	<p><u>Regulation in force:</u></p> <p>”Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption”</p> <p><u>Proposed amendment:</u></p> <p>“Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process”</p>	Manufacture in which all the materials of Chapter 3 used are wholly obtained	Update of the description
ex 0306	<p><u>Regulation in force:</u></p> <p>”Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption”</p> <p><u>Proposed amendment:</u></p> <p>“Crustaceans, whether in shell or not, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine”</p>	Manufacture in which all the materials of Chapter 3 used are wholly obtained	Update of the description
ex 0307	<p><u>Regulation in force:</u></p>	Manufacture in which all the materials of	Update of the description

	<p>“Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption”</p> <p><u>Proposed amendment:</u></p> <p>“Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process”</p>	Chapter 3 used are wholly obtained	
ex 0308	Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process	Manufacture in which all the materials of Chapter 3 used are wholly obtained	New Heading
ex 0309	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained	New Heading

On Chapter 15

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
ex Chapter 15	<p><u>Regulation in force:</u></p> <p>“Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:”</p> <p><u>Proposed amendment:</u></p>	Manufacture from materials of any sub-heading, except that of the product	Update of the description of the chapter

	“Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:”		
1516 and 1517	<p><u>Regulation in force:</u></p> <p>“Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p> <p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516”</p> <p><u>Proposed amendment:</u></p> <p>“Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p> <p>Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16”</p>	Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40 % of the weight of the final product	Update of the description of Heading 15.16 and 15.17

### On Chapter 16

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
Chapter 16	<p><u>Regulation in force:</u></p> <p>“Preparations of meat, of fish or of crustaceans, molluscs</p>	<p>Manufacture:</p> <p>— from materials of any heading, except meat and edible meat offal of Chapter 2 and</p>	<p>Update of the description</p> <p>The rule may remain the same</p>

**Commented [FC(1)]:** Not sure, to be confirmed.  
Are insects used for food preparations classified in chapter 2 or 4?

	<p>or other aquatic invertebrates”</p> <p><u>Proposed amendment:</u></p> <p>“Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects”</p>	<p>materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>— in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</p>	
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#### On Chapter 17

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
ex 1702	<p><u>Regulation in force:</u></p> <p>“Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel”</p> <p><u>Proposed amendment:</u></p> <p>“Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel”</p>	<p>Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product</p>	<p>Update of the description</p>

#### On Chapter 63

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
6306	<p><u>Regulation in force:</u></p> <p>”Tarpaulins, awnings and sunblinds; tents; sails for boats,</p>		<p>Update of the description</p>

	<p>sailboards or landcraft; camping goods.”</p> <p><u>Proposed amendment:</u></p> <p>“Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.”</p>		
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#### On Chapter 85

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
8548	<p><u>Regulation in force:</u></p> <p>“Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter”</p> <p><u>Proposed amendment:</u></p> <p>“Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.”</p>	<p>(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> <p>(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	Update of description
8549	<p><u>Proposed amendment:</u></p> <p>“Electrical and electronic waste and scrap.”</p>	All electrical and electronic waste and scrap are wholly obtained	New Heading

#### On Chapter 94

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating	Description of amendment
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		materials, which confers originating status)	
Chapter 94	<p><u>Regulation in force:</u></p> <p>“Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings”</p> <p><u>Proposed amendment:</u></p> <p>“Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; “luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.”</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	Update of description

The identified required amendments to Annex 22-04 are listed below:

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Nepal, Pakistan, Sri Lanka	Group IV ( 3 ) Argentina, Brazil, Paraguay, Uruguay	Description of amendment
Harmonised System or Combined Nomenclature code	Description of materials				
2009	<p><u>Regulation in force:</u></p> <p>“Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter”</p> <p><u>Proposed amendment:</u></p> <p>“Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter”</p>		X		<b>Modification of the description</b>



**Annex 1 – Impact on Annex 22-03 UCC DA of the upgrade from HS2007 to HS2022**

**Chapter 2**

- HS2012: modification of Heading 02.09 not referred to in Annex 22-03

No amendment needed.

**Chapter 3**

- HS2012: modification of Headings 03.06 and 03.07
- HS2012: new Heading 03.08
- HS2022: new Heading 03.09
- HS2022: modification of Heading 03.05 following creation of Heading 03.09
- HS2022: modification of Heading 03.07 following creation of Heading 03.09
- HS2022: modification of Heading 03.08 following creation of Heading 03.09

Proposed amendment:

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
0305	<p><u>Regulation in force:</u></p> <p>”Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption”</p> <p><u>Proposed amendment:</u></p> <p>“Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process”</p>	Manufacture in which all the materials of Chapter 3 used are wholly obtained	Update of the description
ex 0306	<p><u>Regulation in force:</u></p> <p>”Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption”</p> <p><u>Proposed amendment:</u></p> <p>“Crustaceans, whether in shell or not, dried, salted or in brine; smoked</p>	Manufacture in which all the materials of Chapter 3 used are wholly obtained	Update of the description

	crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine”		
ex 0307	<p><u>Regulation in force:</u></p> <p>“Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption”</p> <p><u>Proposed amendment:</u></p> <p>“Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process”</p>	Manufacture in which all the materials of Chapter 3 used are wholly obtained	Update of the description
ex 0308	Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process	Manufacture in which all the materials of Chapter 3 used are wholly obtained	New Heading
ex 0309	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained	New Heading

#### Chapter 4

- HS2012: modification of Heading 04.07 not referred to in Annex 22-03
- HS2022: modification of Headings 04.03 and 04.10 not referred to in Annex 22-03

No amendment needed.

#### Chapter 7

- HS2022: modification of Heading 07.11 not referred to in Annex 22-03

No amendment needed.

#### Chapter 8

- HS2012: modification of Heading 08.03 not referred to in Annex 22-03
- HS2022: modification of Heading 08.12 not referred to in Annex 22-03

No amendment needed.

Chapter 9

- HS2012: modification of Headings 09.05 and 09.07 not referred to in Annex 22-03

No amendment needed.

Chapter 10

- HS2012: modification of Headings 10.02, 10.03, 10.04, 10.07, 10.08 not referred to in Annex 22-03

No amendment needed.

Chapter 12

- HS2012: modification of Heading 12.01 not referred to in Annex 22-03
- HS2017: modification of Heading 12.11 not referred to in Annex 22-03

No amendment needed.

Chapter 15

- HS2012: Modification of Headings 15.01 and 15.02 not directly referred to in Annex 22-03 (a range of Headings from 15.01 to 15.04 is indicated in Annex 22-03, with a redrafted description)
- HS2022: modification of the title of the Chapter
- HS2022: modification of Heading 15.10 not directly referred to in Annex 22-03 (a redrafted description of Headings 15.09 and 15.10 is used)
- HS2022: modification of Heading 15.15 not referred to in Annex 22-03
- HS2022: modification of Headings 15.16 and 15.17

Proposed amendment:

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
ex Chapter 15	<p><u>Regulation in force:</u></p> <p>"Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:"</p> <p><u>Proposed amendment:</u></p> <p>"Animal, vegetable or microbial fats and oils and their cleavage products;</p>	Manufacture from materials of any sub-heading, except that of the product	Update of the description of the chapter

	prepared edible fats; animal or vegetable waxes; except for:"		
1516 and 1517	<p><u>Regulation in force:</u></p> <p>"Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p> <p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516"</p> <p><u>Proposed amendment:</u></p> <p>"Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p> <p>Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16"</p>	Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40 % of the weight of the final product	Update of the description of Heading 15.16 and 15.17

### Chapter 16

- HS2022: modification of the chapter description to include the insects
- HS2022: modification of Headings 16.01 and 16.02 not referred to in Annex 22-03

### Proposed amendment:

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
Chapter 16	<p><u>Regulation in force:</u></p> <p>"Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates"</p> <p><u>Proposed amendment:</u></p> <p>"Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects"</p>	<p>Manufacture:</p> <p>— from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</p> <p>— in which all the materials of Chapter 3 and</p>	<p>Update of the description</p> <p>The rule may remain the same</p>

**Commented [FC(2):** Not sure, to be confirmed. Are insects used for food preparations classified in chapter 2 or 4?

		materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained	
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Chapter 17

- The description of Heading 17.02 in the regulation in force is not exact. “not containing added flavouring or colouring matter” is missing for the sugar syrups

Proposed amendment:

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
ex 1702	<p><u>Regulation in force:</u></p> <p>“Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel”</p> <p><u>Proposed amendment:</u></p> <p>“Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel”</p>	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product	Update of the description

Chapter 20

- HS2022: modification of Heading 20.09 not referred to in Annex 22-03

No amendment needed.

Chapter 22

- HS2017: modification of Heading 22.06 not referred to in Annex 22-03
- HS2022: modification of Heading 22.02 not referred to in Annex 22-03

No amendment needed.

Chapter 23

- HS2022: modification of Heading 23.06 not referred to in Annex 22-03

No amendment needed.

#### Chapter 24

- HS2022: modification of Heading 24.04 not referred to in Annex 22-03

No amendment needed.

#### Chapter 25

- HS2012: modification of Heading 25.28 not referred to in Annex 22-03
- HS2022: modification of Heading 25.18 not referred to in Annex 22-03

No amendment needed.

#### Chapter 28

- HS2012: modification of Heading 28.52 not directly referred to in Annex 22-03 (an extract of that Heading is used in Annex 22-03)
- HS2017: modification of Heading 28.53 not referred to in Annex 22-03

No amendment needed.

#### Chapter 29

- HS2012: modification of Heading 29.31 not referred to in Annex 22-03
- HS2017: modification of Headings 29.35 and 29.39 not referred to in Annex 22-03
- HS2022: modification of Headings 29.09 and 29.31 not referred to in Annex 22-03

No amendment needed.

#### Chapter 30

- HS2012: modification of Heading 30.02 not referred to in Annex 22-03
- HS2022: modification of Heading 30.02 not referred to in Annex 22-03

No amendment needed.

#### Chapter 37

- HS2017: modification of Heading 37.05 not referred to in Annex 22-03

No amendment needed.

#### Chapter 36

- HS2022: modification of Heading 36.03 not referred to in Annex 22-03

No amendment needed.

#### Chapter 38

- HS2012: modification of Heading 38.26 not referred to in Annex 22-03

- HS2022: modification of Headings 38.16, 38.22, 38.27 not referred to in Annex 22-03

No amendment needed.

#### Chapter 44

- HS2017: modification of description of Heading 44.19 not referred to in Annex 22-03
- HS2022: modification of description of Heading 44.14 not referred to in Annex 22-03

No amendment needed.

#### Chapter 48

- HS2012: modification of Heading 48.18 not referred to in Annex 22-03

No amendment needed.

#### Chapter 55

- HS2017: modification of Heading 55.02 not directly referred to in Annex 22-03

No amendment needed.

#### Chapter 57

- HS2022: modification of Heading 57.03 not referred to in Annex 22-03

No amendment needed.

#### Chapter 62

- HS2022: modification of Heading 62.02 not directly referred in Annex 22-03 (there is a rule for an extract of the Heading)
- HS2022: modification of Heading 62.01 not referred in Annex 22-03

No amendment needed.

#### Chapter 63

- HS2022: modification of Heading 63.06

Proposed amendment:

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
6306	Regulation in force: "Tarpaulins, awnings and sunblinds;		Update of the description

	tents; sails for boats, sailboards or landcraft; camping goods.”		
	<p><u>Proposed amendment:</u></p> <p>“Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.”</p>		

Chapter 65

- HS2012: modification of Heading 65.05 not used in Annex 22-03

No amendment needed.

Chapter 69

- HS2017: modification of Heading 69.07 not used in Annex 22-03
- HS2022: modification of Heading 69.03 not used in Annex 22-03

No amendment needed.

Chapter 70

- HS2022: modification of Heading 70.19 not directly referred in Annex 22-03 (there is a rule for an extract of the Heading)
- HS2022: modification of Heading 70.01 not used in Annex 22-03

No amendment needed.

Chapter 71

- HS2022: modification of Heading 71.12 not used in Annex 22-03

No amendment needed.

Chapter 81

- HS2022: modification of Headings 81.06 and 81.12 not used in Annex 22-03

No amendment needed.

Chapter 82

- HS2017: modification of Heading 82.05 not used in Annex 22-03

No amendment needed.

Chapter 84

- HS2012: modification of Heading 84.56 not used in Annex 22-03



- HS2022: modification of Headings 84.14, 84.38 and 84.62 not used in Annex 22-03
- HS2022: new Heading 84.85 with products coming from Headings for which Chapter rule of Chapter 84 applies. Therefore, there is no need to add specifically a rule for the heading and the chapter rule will apply for Heading 84.85.

No amendment needed.

### Chapter 85

- HS2012: modification of Heading 85.22 not used in Annex 22-03
- HS2017: modification of Headings 85.39 and 85.41 not used in Annex 22-03
- HS2022: modification of Headings 85.17, 85.29, 85.39 and 85.41 not used in Annex 22-03
- HS2022: modification of Heading 85.48
- HS2022: new Heading 85.24 in with products covered by other Headings as 84.13, 84.14, 84.15, 84.17, 84.18, 84.19, 84.21, 84.22, 84.23, 84.24, 84.31, 84.36, 84.38, 84.41, 84.43, 84.48, 84.50, 84.51, 84.52, 84.66, 84.73, 84.75, 84.76, 84.77, 84.78, 84.79, 84.86, 85.03, 85.04, 85.08, 85.09, 85.10, 85.12, 85.14, 85.16, 85.17, 85.18, 85.22, 85.29, 85.30, 85.31, 85.38, 85.43, 85.48, 86.07, 87.08, 87.14, 87.16, 88.03, 88.05, 90.05, 90.06, 90.07, 90.08, 90.10, 90.11, 90.12, 90.13, 90.14, 90.15, 90.17, 90.18, 90.19, 90.20, 90.21, 90.22, 90.23, 90.24, 90.25, 90.26, 90.27, 90.28, 90.29, 90.30, 90.31, 90.32, 90.33, 95.03, 95.04, 95.05 and 95.06. The rules applicable for those products before HS2022 are not identical:
  - Chapter 84: CTH, 70% VNOM
  - Chapter 85: CTH, 70% VNOM
  - Chapter 86: 70% VNOM
  - Chapter 87: For LDCs: 70% VNOM, For other BCs: 50% VNOM
  - Chapter 88: CTH, 70% VNOM
  - Chapter 90: CTH, 70% VNOM
  - Chapter 95: CTH, 70% VNOM

Therefore, we propose for Heading 85.24 to let the chapter rule apply (i.e. CTH, 70% VNOM)

- HS2022: new Heading 85.49 with products from Headings 85.48.10, 38.25, 70.01, 71.12, Headings of Chapter 84, 85, 90, 91 and 95. The rules applicable for those products before HS2022 are not identical:
  - 8548.10: For LDCs: 70% VNOM, For BCs: 50% VNOM
  - 38.25: For LDCs: CTH + 20% same heading or 70% VNOM; For other BCs: CTH + 20% same heading, 50% VNOM
  - 70.01: CTH, 70% VNOM
  - 71.12: CTH, 70% VNOM
  - Chapter 84: CTH, 70% VNOM
  - Chapter 85: CTH, 70% VNOM
  - Chapter 90: CTH, 70% VNOM
  - Chapter 91: 70% VNOM

- Chapter 95: CTH, 70% VNOM

However, to be consistent with Article 44(1)(k) which provides that waste and scrap resulting from manufacturing operations are wholly obtained, we propose the rule that the waste and scrap products have to be wholly obtained.

Proposed amendment:

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
8548	<p><u>Regulation in force:</u></p> <p>“Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter”</p> <p><u>Proposed amendment:</u></p> <p>“Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.”</p>	<p>(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> <p>(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	Update of description
8549	<p><u>Proposed amendment:</u></p> <p>“Electrical and electronic waste and scrap.”</p>	All electrical and electronic waste and scrap are wholly obtained	New Heading

#### Chapter 88

- HS2022: new Headings 88.06 and 88.07 for products coming from other Headings of Chapter 88 for which the chapter rule applies. Therefore, the chapter rule may be applied for the 2 new Headings.
- HS2022: modification of Heading 88.02 not used in Annex 22-03

No amendment needed.

#### Chapter 90

- HS2022: modification of Headings 90.13 and 90.22 not used in Annex 22-03

No amendment needed.

#### Chapter 92

- HS2017: modification of Heading 92.05 not used in Annex 22-03

No amendment needed.

Chapter 94

- HS2017: modification of Heading 94.06 not used in Annex 22-03
- HS2022: modification of the title of the chapter
- HS2022: modification of Heading 94.05 not used in Annex 22-03

Proposed amendment:

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	Description of amendment
Chapter 94	<p><u>Regulation in force:</u></p> <p>“Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings”</p> <p><u>Proposed amendment:</u></p> <p>“Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; “luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.”</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	Update of description

Chapter 95

- HS2012: modification of Heading 95.04 not used in Annex 22-03
- HS2022: modification of Headings 95.04 and 95.08 not used in Annex 22-03

No amendment needed.

Chapter 96

- HS2012: new Heading 96.19 with products coming for other Headings for which the rules are not identical
  - 39.26: For LDCs: CTH or 70% VNOM, For other BCs: CTH or 50% VNOM
  - 48.18.40: CTH or 70% VNOM
  - 56.01.10: Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres or Flocking accompanied by dyeing or printing

- 61.08, 61.11, 61.13, 62.08, 62.09, 6.210, : textile specific operations
- 63.07: 40% VNOM

We propose to have the chapter rule applied, i.e. CTH or 70% VNOM

- HS2017: new Heading 96.20 with products coming for other Headings for which the rules are not identical
  - chapter 90: CTH or 70% VNOM
  - 92.09: 70% VNOM
  - 85.22 et 85.29: CTH or 70% VNOM
  - Chapter 84: CTH or 70% VNOM
  - Chapter 76: CTH
  - Chapter 73: CTH
  - Chapter 68: CTH, 70% VNOM
  - Chapter 44: CTH, 70% VNOM
  - Chapter 39: For LDCs : CTH or 70% VNOM, For other BCs: CTH or 50% VNOM

We propose to have the chapter rule applied, i.e. CTH or 70% VNOM

- HS2022: modification of Headings 96.17 and 96.22 not used in Annex 22-03

No amendment needed.

#### Chapter 97

- HS2022: modification of Headings 97.01, 97.02, 97.03, 97.05 and 97.06 not used in Annex 22-03

No amendment needed.

## **Annex 2 – Impact on Annex 22-04 UCC DA of the upgrade from HS2007 to HS2022**

From all entries in Annex 22-04, only the 3 Headings below have been modified from HS20007 to HS2022, and require an analysis.

### 1. Ex 0407

The description of Heading 04.07 in HS2007 is “Birds' eggs, in shell, fresh, preserved or cooked”.

In Annex 22-04, only an extract of the Heading is referred to and the description of the Heading is not replicated as such: “Eggs in shell of poultry, other than for hatching”.

In HS2012, the Heading was replaced (adding subheadings). This does not require an amendment of Annex 22-04.

### 2. 2009

The description of Heading 20.09 in HS2007 is “Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter”. It is replicated in its entirety in Annex 22-04.

In HS2022, the description is modified to “Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.”.

This requires an amendment of Annex 22-04.

### 3. 2206

The description of Heading 2206 in HS2007 is “Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.

The description is amended by HS2022 as follows: “Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.”

However, as this part of the description is not replicated in Annex 22-04, not amendment is required.