

Articles 23 to 26, 35 to 41 and 43 to 46

Article 23

1. Goods originating in a country shall be those wholly obtained or produced in that country.
2. The expression 'goods wholly obtained in a country' means:
 - a) mineral products extracted within that country;
 - b) vegetable products harvested therein;
 - c) live animals born and raised therein;
 - d) products derived from live animals raised therein;
 - e) products of hunting or fishing carried on therein;
 - f) products of sea-fishing and other products taken from the sea outside a country's territorial sea by vessels registered or recorded in the country concerned and flying the flag of that country;
 - g) goods obtained or produced on-board factory ships from the products referred to in subparagraph (f) originating in that country , provided that such factory ships are registered or recorded in that country and fly its flag;
 - h) products taken from the seabed or subsoil beneath the seabed outside the territorial sea provided that that country has exclusive rights to exploit that seabed or subsoil;
 - i) waste and scrap products derived from manufacturing operations and used articles, if they were collected therein and are fit only for the recovery of raw materials;
 - j) goods which are produced therein exclusively from goods referred to in subparagraph (a) to (i) or from their derivatives, at any stage of production.
3. For the purposes of paragraph 2 the expression 'country' covers that country's territorial sea.

Article 24

Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last substantial, economically justified processing or working in an undertaking equipped for that purpose and resulting in the manufacture of a new product or representing an important stage of manufacture.

Article 25

Any processing or working in respect of which it is established, or in respect of which the facts as ascertained justify the presumption, that its sole object was to circumvent the provisions applicable in the Community to goods from specific countries shall under no circumstances be deemed to confer on the goods thus produced the origin of the country where it is carried out within the meaning of Article 24.

Article 26

1. Customs legislation or other Community legislation governing specific fields may provide that a document must be produced as proof of the origin of goods.
2. Notwithstanding the production of that document, the customs authorities may, in the event of serious doubts, require any additional proof to ensure that the indication of origin does comply with the rules laid down by the relevant Community legislation.

Origin Rules for Specific Products

Article 35

This chapter lays down, for Textiles and Textile Articles falling within section XI (see <https://www.gov.uk/trade-tariff/sections>) of the combined nomenclature, and for certain products other than Textiles and Textile Articles, the working or processing which shall be regarded as satisfying the criteria laid down in Article 24 of the Code and shall confer on the products concerned the origin of the country in which they were carried out. 'Country' means either a third country or the Community as appropriate.

Article 36

For textiles and textile articles falling within Section XI of the combined nomenclature, a complete process, as specified in Article 37, shall be regarded as a working or processing conferring origin in terms of Article 24 of the Code.

Article 37

Working or processing as a result of which the products obtained receive a classification under a heading of the combined nomenclature other than those covering the various non-originating materials used shall be regarded as complete processes.

However, for the products listed in Textiles & Textile Articles, only the specific processes referred to in column 3 of that Annex in connection with each product obtained shall be regarded as complete, whether or not they involve a change of heading. The method of applying the rules in Textiles and Textile Articles is described in the introductory notes in General Considerations.

Article 38

For the purposes of the preceding Article, the following shall in any event be considered as insufficient working or processing to confer the status of originating products whether or not there is a change of heading:

- a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, removal of damaged parts and like operations);
- b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the make-up of sets of articles), washing, cutting up;
- c)
 - i. changes of packing and breaking-up and assembly of consignments;
 - ii. simple placing in bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;
- e) simple assembly of parts of products to constitute a complete product;
- f) combination of two or more operations specified in (a) to (e).

Article 39

In the case of products obtained which are listed in Other Products, the working or processing referred to in column 3 of the Annex shall be regarded as a process or operation conferring origin under Article 24 of the Code.

The method of applying the rules set out in Other Products is described in the introductory notes in General Considerations.

Article 40

Where the lists in Textiles and Textile Articles and Other Products provide that origin is conferred if the value of the non-originating materials used does not exceed a given percentage of the ex-works price of the products obtained, such percentage shall be calculated as follows:

-‘value’ means the customs value at the time of import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for such materials in the country of processing,

-‘ex-works price’ means the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when such product is exported,

-‘value acquired as a result of assembly operations’ means the increase in value resulting from the assembly itself, together with any finishing and checking operations, and from the incorporation of any parts originating, in the country where the operation of any parts originating in the country where the operations in question were carried out, including profit and the general costs borne in that country as a result of the operations.

Article 41

- Accessories, spare parts or tools delivered with any piece of equipment, machine, apparatus or vehicle which form part of its standard equipment shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle.'
- Essential spare parts for use with any piece of equipment, machine, apparatus or vehicle put into free circulation or previously exported shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle provided the conditions laid down in this section are fulfilled.

Article 43

For the purposes of Article 41:

- a) 'piece of equipment, machine, apparatus or vehicle' means goods listed in Sections XVI, XVII, and XVIII of the combined nomenclature;
- b) 'essential spare parts' means parts which are :
 - components without which the proper operation of the goods referred to in (a) which have been put into free circulation or previously exported cannot be ensured, and
 - intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable.

Article 44

Where an application is presented to the competent authorities or authorised agencies of the member States for a certificate of origin for essential spare parts within the meaning of Article 41, box 6 (Item number, marks, numbers, number and kind of packages, description of goods) of that certificate and the application relating thereto shall include a declaration by the person concerned that the goods mentioned therein are intended for the normal maintenance of a piece of equipment, machine, apparatus or vehicle previously exported, together with the exact particulars of the said piece of equipment, machine, apparatus or vehicle.

Whenever possible, the person concerned shall also give the particulars of the certificate of origin (issuing authority, number and date of certificate) under cover of which was exported the piece of equipment, machine, apparatus or vehicle for whose maintenance the parts are intended.

Article 45

Where the origin of the essential spare parts within the meaning of Article 41 must be proved for their release for free circulation in the Community by the production of a certificate of origin, the certificate shall include the particulars referred to in Article 44.

Article 46

In order to ensure application of the rules laid down in this section, the competent authorities of the Member States may require additional proof, in particular:

- production of the invoice or a copy of the invoice relating to the piece of equipment, machine, apparatus or vehicle put into free circulation or previously exported,
- the contract or a copy of the contract or any other document showing that delivery is being made as part of the normal maintenance service.