Pascal Couchepin
Federal Councillor
Head of the Federal Department
for Economic Affairs

His Excellency Mr. Maher Masri Minister for Economy and Trade of the Palestinian Authority

Leukerbad, 30 November 1998

#### Excellency,

I have the honour to refer to the discussions concerning a trade arrangement for agricultural products between the Swiss Confederation (hereinafter called Switzerland) and the PLO for the benefit of the Palestinian Authority (hereinafter referred to as the Palestinian Authority) which have taken place within the framework of the negotiations on the Free Trade Agreement between the EFTA States and the Palestinian Authority, and were aimed particularly at implementing article 11 of that Agreement.

I hereby confirm that the results of these discussions are as follows:

- I. Tariff concessions granted by Switzerland to the Palestinian Authority as stated in Annex I.
- II. Tariff concessions granted by the Palestinian Authority to Switzerland as stated in Annex II.
- III. For the purpose of implementing the tariff concessions as stated in Annex I and II, Annex III lays down the rules of origin and methods of administrative co-operation.
- IV. Annexes I to III constitute an integral part of this arrangement.

Furthermore Switzerland and the Palestinian Authority shall examine any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions. Both countries undertake to continue their efforts with a view to achieving progressive liberalization of agricultural trade, within the framework of their respective agricultural policies and their international commitments.

This arrangement shall likewise apply to the Principality of Liechtenstein as long as the Customs Union Treaty of 29 March 1923 between Switzerland and the Principality of Liechtenstein remains in force.

This arrangement shall be approved by the Contracting Parties in accordance with their own procedures. It shall enter into force or be applied provisionally on the same date as the Free Trade Agreement between the EFTA States and the Palestinian Authority.

This arrangement shall remain in force as long as the Free Trade Agreement between the EFTA States and the Palestinian Authority remains in force.

A denunciation by the Palestinian Authority or Switzerland of the Free Trade Agreement shall terminate this arrangement which then shall cease to be valid on the same date as the Free Trade Agreement.

I would be pleased if you could confirm that the Palestinian Authority is in agreement with the content of this letter.

Please accept, Excellency, the assurances of my highest consideration.

For the Swiss Confederation

Pascal Couchepin

Maher Masri Minister for Economy and Trade of the Palestinian Authority

> His Excellency Mr. Pascal Couchepin Federal Councillor Head of the Federal Department for Economic Affairs

Leukerbad, 30 November 1998

#### Excellency,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

"I have the honour to refer to the discussions concerning a trade arrangement for agricultural products between the Swiss Confederation (hereinafter called Switzerland) and the PLO for the benefit of the Palestinian Authority (hereinafter referred to as the Palestinian Authority) which have taken place within the framework of the negotiations on the Free Trade Agreement between the EFTA States and the Palestinian Authority, and were aimed particularly at implementing article 11 of that Agreement.

I hereby confirm that the results of these discussions are as follows:

- I. Tariff concessions granted by Switzerland to the Palestinian Authority as stated in Annex I.
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- III. For the purpose of implementing the tariff concessions as stated in Annex I and II, Annex III lays down the rules of origin and methods of administrative co-operation.
- IV. Annexes I to III constitute an integral part of this arrangement.

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This arrangement shall likewise apply to the Principality of Liechtenstein as long as the Customs Union Treaty of 29 March 1923 between Switzerland and the Principality of Liechtenstein remains in force.

This arrangement shall be approved by the Contracting Parties in accordance with their own procedures. It shall enter into force or be applied provisionally on the same date as the Free Trade Agreement between the EFTA States and the Palestinian Authority.

This arrangement shall remain in force as long as the Free Trade Agreement between the EFTA States and the Palestinian Authority remains in force.

A denunciation by the Palestinian Authority or Switzerland of the Free Trade Agreement shall terminate this arrangement which then shall cease to be valid on the same date as the Free Trade Agreement.

I would be pleased if you could confirm that the Palestinian Authority is in agreement with the content of this letter."

I have the honour to confirm that my Government is in agreement with the content of this letter.

Please accept, Excellency, the assurances of my highest consideration.

For the Palestinian Authority

Maher Masri

#### **ANNEX I**

## TARIFF CONCESSIONS GRANTED BY THE SWISS CONFEDERATION TO THE PALESTINIAN AUTHORITY

As from the date of entry into force of the Free Trade Agreement between the EFTA States and the Palestinian Authority, Switzerland<sup>1)</sup> will grant to the Palestinian Authority the following tariff concessions for products originating in the West Bank and the Gaza Strip.

HEADING S  DESCRIPTION OF GOODS  Preferential duty rate applied minus  1 2 Fr./each/100 kg gross 3 4   0409.0000  Natural honey - In ceramic pots up to 1 kg - Other  Other  Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: - Fresh: - From May 1 to October 25: - Carnations: 10 31 Free Sees: - Within the limits of the tariff quota (Q. No. 13)* - Within the limits of the tariff quota (Q. No. 13)* - Within the limits of the tariff quota (Q. No. 13)* - Other: - Within the limits of the tariff quota (Q. No. 13)* - Other: - Other: - Other: - Other: - Other: - Other: - Tomatoes, fresh or chilled: - Other: - Imported within the limits of the tariff quota (Q. No. 14)*  Tomatoes, fresh or chilled: - Cherry tomatoes: - From October 21 to April 30 - Other tomatoes of a diameter of 80 mm or more (beef tomatoes): - From October 21 to April 30 - Other: - From October 21 to April 30 - Other: - From October 21 to April 30 - From October 21 to April 30 - Other: - From October 21 to April 30 - From October 21 to April 30 - From October 21 to April 30 - Other: - From May 1 to November 30: - Within the limits of the tariff quota (Q. No. 15)* - Chinese cabbage: - Chi	TARIFF		Rate	of duty
S	1111111	DESCRIPTION OF GOODS	Preferential	MFN
1	HEADING			
1	S			applied minus
- In ceramic pots up to 1 kg - Other  O603.  Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: - Fresh: From May 1 to October 25: Carnations: Within the limits of the tariff quota (Q. No. 13)* Roses: Within the limits of the tariff quota (Q. No. 13)* Other: Within the limits of the tariff quota (Q. No. 13)* Other: Within the limits of the tariff quota (Q. No. 13)* Other: Within the limits of the tariff quota (Q. No. 13)* Of ligneous plants Of ligneous plants Of ligneous plants - Other: Imported within the limits of the tariff quota (Q. No. 14)*  7001.  Potatoes, fresh or chilled: - Cherry tomatoes: - From October 21 to April 30 - Peretti tomatoes (plum tomatoes): - From October 21 to April 30 - Other tomatoes of a diameter of 80 mm or more (beef tomatoes): - From October 21 to April 30 - Other: - From October 21 to April 30 - Other: - From October 21 to April 30 - Other: - From October 21 to April 30 - Other: - From October 21 to April 30 - From October 21 to April 30 - Other: - From October 21 to April 30 - From October 21 to April	1	2		
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The tariff concessions shall also be applied on imports from the Palestinian Authority to Liechtenstein as long as the Customs Union Treaty of 29 March 1923 between the Swiss Confederation and the Principality of Liechtenstein remains in force.

TARIFF		Rate o	
HEADING S	DESCRIPTION OF GOODS	Preferential duty rate applied	MFN duty rate applied minus
1	2	Fr./each/10	
		5	т
	From March 2 to April 9 From April 10 to March 1:  Within the limits of the tonics mate (O. No. 15)*		
90 61	4(********************************	5	
0705.	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled:		
	- Lettuce: Cabbage lettuce (head lettuce):		
	Iceberg lettuce without external leaves:	2.50	
11 11	From March 1 to December 31:	3.50	
11 18		3.50	
11 91		5	
11 98		5	
0707.	Cucumbers and gherkins, fresh or chilled:		
	- Cucumbers: Salad cucumbers:		
00 10	From October 21 to April 14	5	
00 11		5	
00 20	Nostrano or Slicer cucumbers: From October 21 to April 14	5	
00 21	From April 15 to October 20:	5	
00 21	Cucumbers for preserving, of a length exceeding 6 cm but not	5	
00 30	exceeding 12 cm: From October 21 to April 14	5	
00 31	From April 15 to October 20:	5	
	Other cucumbers:		
00 40	From April 15 to October 20:	5	
00 41	Within the limits of the tariff quota (Q. No. 15)*	5	
0708.	Leguminous vegetables, shelled or unshelled, fresh or chilled: - Beans (Vigna spp., Phaseolus spp.):		
20 10	Beans which must be shelled	free	
20 21	Sword bean (Piattoni or coco beans): From November 16 to June 14	free	
20 28	From June 15 to November 15: Within the limits of the tariff quota (Q. No. 15)*	free	
20 31	Asparagus beans or long beans: From November 16 to June 14	free	
	From June 15 to November 15:		
20 38	String beans (extra-fine, at least 500/kg):	free	
20 41	From November 16 to June 14 From June 15 to November 15:	free	
20 48	Within the limits of the tariff quota (Q. No. 15)*	free	
20 91	Other: From November 16 to June 14	free	

TARIFF		Rate o	of duty
	DESCRIPTION OF GOODS	Preferential	MFN
HEADING S		duty rate applied	duty rate applied minus
1	2		00 kg gross 4
1			<del>_</del>
20 98	From June 15 to November 15: Within the limits of the tariff quota (Q. No. 15)*	free	
0709.	Other vegetables, fresh or chilled:		
30 10	- Aubergines (egg-plants): From October 16 to May 31	5	
30 11	From June 1 to October 15: Within the limits of the tariff quota (Q. No. 15)*	5	
	- Celery other than celeriac: Green celery:	_	
40 10	From January 1 to April 30 From May 1 to December 31:	5	
40 11	Within the limits of the tariff quota (Q. No. 15)* - Other:	5	
90 40	Parsley: From January 1 to March 14	5	
90 41	From March 15 to December 31: Within the limits of the tariff quota (Q. No. 15)* - Other:	5	
ex 90 99	Sweet corn		5
0711.	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
20 00 ex 90 00	- Olives - Fruits of the genus Capsicum or the genus Pimenta		5 5
0714.	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content,		
	fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:		
20 90	<ul><li>Sweet potatoes:</li><li>Other (for human consumption)</li></ul>		75
0802.	Other nuts, fresh or dried, whether or not shelled or peeled: - Almonds:		
11 00	In shell	free	
12 00	Shelled	free	
<b>0805.</b> 10 00	Citrus fruit, fresh or dried: - Oranges		5
20 00	Mandarines (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		5
40 00	- Grapefruit		1.50
0806.	Grapes, fresh or dried: - Fresh:		
10.11	Table grapes:	10	
10 11 10 12 20 00	From July 15 to September 15 From September 16 to July 14 - Dried	10 15 free	

TARIFF		Rate o	of duty
HEADING S	DESCRIPTION OF GOODS	Preferential duty rate applied	MFN duty rate applied minus
1	2	Fr./each/10	00 kg gross 4
0809.	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh: - Apricots:		
10 11	În open packings:	free	
10 18		free	
10 91	From September 1 to June 30 From July 1 to August 31:	free	
10 98	Within the limits of the tariff quota (Q. No. 18)* - Plums and sloes: In open packings:	free	
40 12	Plums (including damsons): From October 1 to June 30 From July 1 to September 30:	free	
40 13 40 15	Within the limits of the tariff quota (Q. No. 18)* Sloes In other packings:	free free	
40 92		free	
40 93 40 95	From July 1 to September 30: Within the limits of the tariff quota (Q. No. 18)* Sloes	free free	
0810.	Other fruit, fresh: - Strawberries:		
10 10	- From September 1 to May 14 - From May 15 to August 31:	free	
10 11	Within the limits of the tariff quota (Q. No. 19)*	free	
1509.	Olive oil and its fractions, whether or not refined, but not chemically modified: - Virgin:		
10 10	For animal feeding		5.50
ex 10 91			5.50
ex 10 99	Other, not for technical purposes - Other:		5.50
90 10			5.50
ex 90 91	In glass containers holding not more than 2 litres, not for technical purposes		5.50
ex 90 99	Other, not for technical purposes		5.50
2001.	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: - Other:		
ex 90 90	Vegetables and other edible parts of plants: Olives	free	
ex 90 90			25

TARIFF		Rate	of duty
1711111	DESCRIPTION OF GOODS	Preferential	MFN
HEADING		duty rate	duty rate
S		applied	applied minus
	2		00 kg gross
1	2	3	4
2004.	Other vegetables prepared or preserved otherwise than by		
2001.	vinegar or acetic acid, frozen, other than products of heading		
	No. 2006:		
	- Other vegetables and mixtures of vegetables:		
	In containers exceeding 5 kg:		
90 12	Olives	free	
90 42	In containers not exceeding 5 kg: Olives	free	
90 42	Offves	iree	
2005.	Other vegetables prepared or preserved otherwise than by		
	vinegar or acetic acid, not frozen, other than products of heading		
	No. 2006:		
	- Olives:		
70 10	In containers exceeding 5 kg	free	
70 90		free	
	- Other vegetables and mixtures of vegetables:		
ex 90 11	Other, in containers exceeding 5 kg: Fruits of the genus Capsicum, capers and artichokes		25
CX 90 11	Other, in containers not exceeding 5 kg:		23
ex 90 40	,		35
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:		
	- Orange juice: Frozen:		
ex 11 10	Not containing added sugar or other sweetening matter,		14
CA II IO	concentrated		17
ex 11 20	Containing added sugar or other sweetening matter,		14
	concentrated		
	Other:		
ex 19 10	,		14
av. 10.20	concentrated		1.4
ex 19 20	Containing added sugar or other sweetening matter, concentrated		14
	- Grape juice (including grape must):		
	- Concentrated:		
60 31	Imported within the limits of the tariff quota (Q. No. 22)*	50	
	1 ((1.10. ==)		

#### **Explanatory Note to Annex I**

In case of discrepancies regarding product description in column 2, the Swiss Tariff Law will prevail.

If a reduction of a customs duty is equal or higher than the MFN duty rate applied, no duty will be levied.

An asterisk (\*) in column 2 means that preferential customs duties as mentioned in column 3 and 4 will be granted within the quantities of erga omnes applied (WTO) tariff quotas.

## TARIFF CONCESSIONS GRANTED BY THE PALESTINIAN AUTHORITY TO THE SWISS CONFEDERATION

As from the date of entry into force of the Free Trade Agreement between the EFTA States and the Palestinian Authority, the Palestinian Authority will apply for the following products originating in Switzerland<sup>2)</sup> duty rates not higher than those applied by Israel for products originating in Switzerland.

#### H.S. heading Description of goods

- 0402 Milk and cream, concentrated or containing added sugar or other sweetening matter
- 0406 Cheese and curd
- 0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion
- 0902 Tea, whether or not flavoured
- 1209 Seeds, fruit and spores, of a kind used for sowing
- 1302 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products
- 1702 Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel
- 1803 Cocoa paste, whether or not defatted
- 2007 Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter
- 2008 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included

The tariff concessions shall also be applied on imports from Liechtenstein to the West Bank and the Gaza Strip as long as the Customs Union Treaty of 29 March 1923 between the Swiss Confederation and the Principality of Liechtenstein remains in force.

### H.S. heading Description of goods

2101 Extracts, esse	ences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
2309	Preparations of a kind used in animal feeding
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes

## RULES OF ORIGIN AND METHODS OF ADMINISTRATIVE CO-OPERATION ON AGRICULTURAL PRODUCTS REFERRED TO IN THIS ARRANGEMENT

- 1. (1) For the purpose of implementing this arrangement, a product shall be considered to be originating in the West Bank and the Gaza Strip or in Switzerland if it has been wholly obtained there.
  - (2) The following shall be considered as wholly obtained in the West Bank and the Gaza Strip or in Switzerland:
    - a) vegetable products harvested there;
    - b) live animals born and raised there;
    - c) products from live animals raised there;
    - d) goods produced there exclusively from products specified in subparagraphs(2) a) to c).
  - (3) Packing materials and packing containers presented with a product therein shall not be included with this product for the purpose of determining whether it has been wholly obtained and it shall not be necessary to establish whether such packing materials or packing containers are originating or not.
- 2. Notwithstanding paragraph 1, the products mentioned in columns 1 and 2 of the list in the Appendix to this Annex, obtained in the West Bank and the Gaza Strip or in Switzerland and incorporating materials which have not been wholly obtained there, shall also be considered as originating, provided that the conditions stated in column 3 concerning working or processing carried out on such materials have been fulfilled.
- 3.(1) The treatment provided for under this arrangement applies only to products which are transported directly from the West Bank and the Gaza Strip to Switzerland or from Switzerland to the West Bank and the Gaza Strip without passing through the territory of another country. However, products originating in the West Bank and the Gaza Strip or in Switzerland and constituting one single shipment which is not split up may be transported through a territory other than that of Switzerland or the West Bank and the Gaza Strip with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered in the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation

designed to preserve them in good condition.

- (2) Evidence that the conditions referred to in subparagraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country in accordance with Article 13 (2) of Protocol B to the Agreement between the EFTA States and the Palestinian Authority.
- 4. Originating products within the meaning of this arrangement shall, on importation into Switzerland or the West Bank and the Gaza Strip, benefit from the arrangement upon submission of either a movement certificate EUR.1 or an invoice declaration issued or made out in accordance with the provisions of Protocol B to the Agreement between the EFTA States and the Palestinian Authority.
- 5. The provisions on prohibition of drawback of, or exemption from, customs duties, proof of origin and arrangements for administrative cooperation contained in Protocol B to the Agreement between the EFTA States and the Palestinian Authority shall apply mutatis mutandis. It is understood that the prohibition of drawback of, or exemption from, customs duties contained in these provisions shall apply only in respect of materials which are of the kind to which the Agreement between the EFTA States and the Palestinian Authority applies.

#### APPENDIX TO ANNEX III

# LIST OF PRODUCTS, REFERRED TO IN PARAGRAPH 2 OF ANNEX III, SUBJECT TO OTHER CONDITIONS THAN THE WHOLLY OBTAINED CRITERION

Tariff heading	Description of goods	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter	Manufacture in which all the materials of Chapter 4 used must be wholly obtained
0406	Cheese and curd	Manufacture in which all the materials of Chapter 4 used must be wholly obtained
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the materials of Chapter 7 used must already be originating
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
0902	Tea, whether or not flavoured	Manufacture from materials of any heading
1209	Seeds, fruit and spores, of a kind used for sowing	Manufacture in which all the materials of Chapter 12 used must already be originating
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agaragar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the exworks price of the product
1509	Olive oil and its fractions, whether or not refined, but not chemically modified	Manufacture in which all the olives used must already be originating

Tariff heading	Description of goods	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	- Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No. 1702
	- Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials in Chapter 17 used does not exceed 30% of the ex-works price of the product
	- Other	Manufacture in which all the materials used must already be originating
1803	Cocoa paste, whether or not defatted	Manufacture in which: - all the materials used are classified within a heading other than that of the product - the value of any materials of chapter 17 used does not exceed 30% of the ex-works price of the product
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials of Chapters 7 used must already be originating
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006	Manufacture in which all the materials of Chapter 7 used must already be originating
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 2006	Manufacture in which all the materials of Chapter 7 used must already be originating
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

Tariff heading	Description of goods	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Nuts, not containing added sugar or spirits	Manufacture in which the value of originating nuts and oil seeds of heading Nos. 0801, 0802 and 1202 to 1207 used exceeds 60% of the exworks price of the product
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product
	- Other except for fruit and nuts cooked	Manufacture in which:
	otherwise than by steaming or boiling in water, not containing added sugar, frozen	- all the materials used are classified within a heading other than that of the product
		- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
	- Other	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
2009	Fruit juice (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials of Chapter 7 and 8 used must already be originating
2101	Extracts, essences and concentrates, of	Manufacture in which:
	coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	- all the materials used are classified within a heading other than that of the product;
		- all the chicory used must be wholly obtained
2309	Preparations of a kind used in animal feeding	Manufacture in which all the materials used are classified within a heading other than that of the product
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which all the materials used are classified within a heading other than that of the product