

# NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

## Bissau, 6 - 7 July 2023

# REGULATION C/REG.4/07/23 DETERMINING THE LIST OF EXCEPTIONS TO THE COMMUNITY ORIGIN CRITERION OF CHANGE OF TARIFF HEADING

# THE COUNCIL OF MINISTERS,

**MINDFUL** of Articles 10, 11 and 12 of the Revised ECOWAS Treaty as amended, establishing the Council of Ministers and defining its composition and functions;

**MINDFUL** of Articles 3, 4, 5 and 6 of the Supplementary Act A/SA. 7/12/18 laying down the Community rules of origin and procedures applicable to goods originating in the Economic Community of West African States (ECOWAS);

**MINDFUL** of Regulation C/REG.1/07/04 determining the list of exceptions to the tariff classification criteria;

**DESIRING** to ensure the correct application of the origin criteria and more specifically that relating to the change of tariff heading;

**UPON THE RECOMMENDATION** by the 8<sup>th</sup> meeting of ECOWAS Ministers of Finance held by Video Conference on 9<sup>th</sup> May 2023;

**UPON THE OPINION** of the Community Parliament at its First Ordinary Session held in Abuja on 8<sup>th</sup> – 26<sup>th</sup> May 2023.

#### **ENACTS:**

## ARTICLE 1: ADOPTION OF THE LIST OF EXCEPTIONS

This **REGULATION C/REG.4/07/23** hereby adopts the list of exceptions to the community origin criterion of change of tariff heading herewith attached as an annex.

#### ARTICLE 2: BASIS OF THE LIST OF EXCEPTIONS

This list is drawn up in accordance with the ECOWAS Tariff and Statistical Nomenclature (TSN) and the description of the finished products concerned as well as the processing that cannot confer origin.

### **ARTICLE 3: TRANSITIONAL PROVISION**

For a transitional period up to the December 31, 2023, Member States may continue to use Regulation C/REG.1/07/04 determining the list of exceptions to the tariff classification criteria.

#### **ARTICLE 4: ABROGATION**

Without prejudice to the provisions of Article above, this regulation repeals and replaces all previous provisions to the contrary, in particular, Regulation C/REG.1/07/04 determining the list of exceptions to the tariff classification criteria.

#### **ARTICLE 5: PUBLICATION**

- 1. This **REGULATION C/REG/.4/07/23** shall be published in the Official Journal of the Community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the ECOWAS Council of Ministers;
- 2. It shall also be published within the same period by each State in its Official Journal after notification by the President of the ECOWAS Commission.

## **ARTICLE 6: ENTRY INTO FORCE**

This **REGULATION C/REG.04/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7<sup>TH</sup> JULY 2023

H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON

Annex to

REGULATION C/REG/.4/07/23 DETERMINING THE LIST OF EXCEPTIONS TO THE COMMUNITY ORIGIN CRITERION OF CHANGE OF TARIFF HEADING

Headings	Commodity description	List of transformation that cannot confer origin
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	Manufacture from materials of 04.02 by process of reconstitution».
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	Manufacture from materials of 04.01
04.03	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	Manufacture from materials of 04.01 and 04.02
04.06	Cheese and curd.	Manufacture from materials of 04.01
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	Manufacture from any product
17.02	Other sugars, including lactose, and chemically pure 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; caramelized sugars and molasses.	Manufacture from any product
17.03	Molasses resulting from the extraction or refining of sugar.	Manufacture from materials of 17.01
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	Manufacture from any product

Headings	Commodity description	List of transformation that cannot confer origin
18.03	Cocoa paste, whether or not defatted.	Manufacture from material of 18.01
18.06	Chocolate and other food preparations containing cocoa.	Manufacture from materials of headings 18 03 to 18 05
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Preparations from cereals and derivatives, meat, milk and sugar
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	Manufacture from Materials of 11.06
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	Manufacture from any product
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	Manufacture from products of chapters 7 and 8 or of heading 11.05 or 11.06
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	Manufacture from materials of heading 07.02
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	Manufacture from materials of chapter 7

Headings	Commodity description	List of transformation that cannot confer origin
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	Manufacture from materials of Chapter 7
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	Manufacture from materials of chapters 7 and 8
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	Manufacture from materials of chapter 8
20.08	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.	Manufacture from materials of chap 8
21.01	Extracts, essences 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.	
21.05	Ice cream and other edible ice, whether or not containing cocoa.	Chapters 4,6, 7, 8, and 18
21.06	Food preparations not elsewhere specified or included (flavoured or coloured sugar syrups)	,
22.09	Edible vinegars and edible vinegar substitutes obtained from acetic acid.	1.5
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting,	Chapter 64.06

Headings	Commodity description	List of transformation that cannot confer origin
	nailing, screwing, plugging or similar processes.	9
64.02	Other footwear with outer soles and uppers of rubber or plastics.	Manufacture from materials of Chapter 64.06
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	Manufacture from materials of Chapter 64.06
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	Manufacture from materials of Chapter 64.06
64.05	Other footwear.	Manufacture from materials of Chapter 64.06
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	carbides of 28.49
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.	16 Inchibated by a transfer of the control of the c