

## **EXPLANATORY NOTE**

*The application of the List is governed by the following general notes:*

*(i) In this List, where a tariff heading number is preceded by the word "ex", only those products of that heading specified in the column headed "Product" are referred to.*

*Descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter Notes of the Harmonised Commodity Description and Coding System (HS) and the General Rules for the Interpretation of the Harmonised System.*

*(ii) Four figure references of the type "04.02", "17.04", etc. are references to the headings of the Harmonised Commodity Description and Coding System (HS).*

*(iii) Where the condition to be complied with for any product does not prescribe the use of regional materials, it shall always be understood that materials imported from outside the Community or of undetermined origin may be used. If such materials are used in a more advanced state of processing than that specified in the List, the finished product shall be ineligible for Community treatment.*