

## Annex 5

### 1-24 EFTA-Guatemala

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
ex Chapter 2	Meat and edible meat offal	Manufacture in which all materials of chapters 1 and 2 used are wholly obtained	
ex 02.10	Dried beef	Manufacture from materials of any heading except that of the product <sup>1</sup>	
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex 03.05	Fish, of the following: Cod - ( <i>Gadus morhua</i> , <i>Gadus ogac</i> <i>Gadus macrocephalus</i> ), Coalfish ( <i>Polacchius virens</i> ), Tusk/Cusk ( <i>Brosme brosme</i> ), Ling ( <i>Molva spp.</i> ), dried, salted or in brine	Manufacture from materials of any heading, except that of the product	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture from materials of any heading	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all materials of Chapter 10 used are wholly obtained	
11.01	Wheat or meslin flour	Manufacture from materials of any Chapter, except that of the product.	
11.03	Cereal groats, meal and pellets:	Manufacture from materials of any Chapter, except that of the product.	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from materials of any other Chapter except from potatoes	

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This rule shall be applied only between Guatemala and Switzerland.

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(1)	(2)	(3)	or (4)
11.08	Starches; inulin	Manufacture from materials of any other Chapter except from potatoes	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading except that of the product and in which all materials of headings 15.11, 15.13 and 15.14 used are wholly obtained,	
15.16	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	Manufacture in which all the animal and vegetable materials used must be wholly obtained	
15.17	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 15.16	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 15.07 through 15.10 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 1 and 2 used are wholly obtained. However, mechanically deboned fowl (MDM) of heading 02.07 may be used	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
ex 17.02	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	
1704	Sugar confectionary (including white chocolate), not containing cocoa	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17, except of materials from subheading 1702.30, used does not exceed 30 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
19.01	Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:	Manufacture: - from materials of any heading, except that of the product, and of headings 11.01 and 11.03 and chapter 4 and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared  - Containing 20 % or less by weight of meat, meat offal  - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and their derivatives(except durum wheat and its derivatives) must be wholly obtained  Manufacture from materials of any heading, except that of the product and chapter 11 (except for durum wheat and its derivatives) and in which the weight of the materials of Chapter 2 and 16 do not exceed 20 % of the weight of the final product	
19.03	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 11.08	
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, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials of any heading, except those of headings 10.06 and 18.06, - in which all the materials of Chapter 11 are originating, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except that of the product and of Chapter 11	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from materials of any heading, except that of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
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 coffeesubstitutes, and extracts, essences and concentrates thereof	Manufacture: - from materials of any heading, except that of the product, and - in which all the coffee of heading 0901 used is wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
21.06	Food preparations not elsewhere specified or included	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading except that of the product and headings 10.05, 10.07, 17.01, 17.03, 22.07 or 22.08, and in which all the grapes or materials derived from grapes used are wholly obtained	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
22.06	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	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials of any heading, except that of the product	
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all the materials of chapter 24 used are wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any other heading, except from subheading 2403.19	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	Manufacture from materials of heading except that of the product	