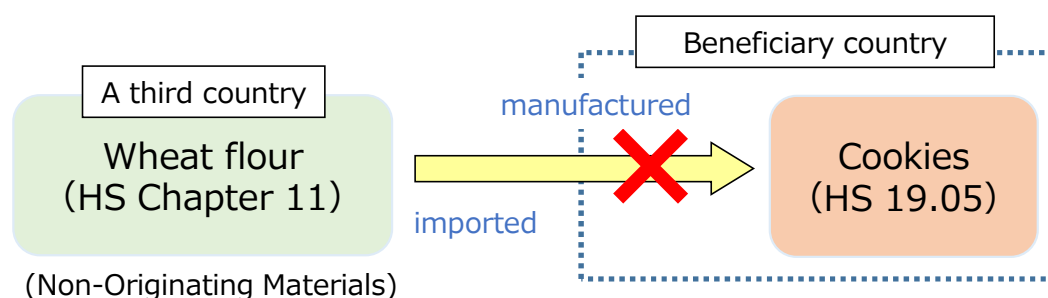


Product	Cookies	HS code	HS 19.05
EPA/GSP	Generalized System of Preferences (GSP)	Origin Criteria (as indicated on Proof of Origin)	W19.05 (The good satisfies substantial transformation criteria)
Rules to be considered as an originating good	Manufactured from products other than those of Chapter 7, 8, 10, 11 or 19.		
Outline	After checking all the materials, it was found that non-originating wheat flour (HS Chapter 11) was used; thus the products manufactured from non-originating wheat flour do not satisfy the rules determined in the Ordinance for Enforcement of Temporary Tariff Measures Law. Furthermore, "De Minimis" cannot be applied to the product of Chapter 19. Therefore, the products are not considered originating goods of the partner country under the GSP.		



Requirements to satisfy the rules to be considered as an originating good

The wheat flour of Chapter 11 is required to be an originating material.

Furthermore, in case of manufacturing products from wheat, the wheat is required to be an originating material, because the wheat is classified in Chapter 10.

Requirements to apply De Minimis

This rule applies to the products classified from Chapter 50 to Chapter 63; thus it does not apply to Chapter 19.