**ANNEX-3**

**MATERIALS EXCLUDED FROM REGIONAL CUMULATION** (1) (2)

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|  |  |  | **Group I**: Brunei, | **Group III**: | **Group IV** (1): |  |
|  |  |  | Cambodia, Indonesia, |  |
|  |  |  | Bangladesh, Bhutan, |  |
|  |  |  | Laos, Malaysia, | Argentina, Brazil, |  |
|  |  |  | India, Maldives, Nepal, |  |
|  |  |  | Philippines, Singapore, | Paraguay, Uruguay |  |
|  |  |  | Pakistan, Sri Lanka |  |
|  |  |  | Thailand, Vietnam |  |  |
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|  | |  |  |  |  |  |
| Harmonized System | |  |  |  |  |  |
| or Combined | | Description of materials |  |  |  |  |
| Nomenclature code | |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 0207 |  | Meat and edible meat offal, of the poultry of heading 0105, | X |  |  |  |
|  |  | fresh, chilled or frozen |  |  |  |  |
|  |  |  |  |  |  |  |
| ex 0210 |  | Meat and edible meat offal of poultry, salted, in brine, dried | X |  |  |  |
|  |  | or smoked |  |  |  |  |
|  | |  |  |  |  |  |
| Chapter 03 | | Fish and crustaceans, molluscs and other aquatic invertebrates |  |  | X |  |
|  |  |  |  |  |  |  |
| ex 0407 |  | Eggs in shell of poultry, other than for hatching |  | X |  |  |
|  |  |  |  |  |  |  |
| ex 0408 |  | Eggs, not in shell and egg yolks, other than unfit for human |  | X |  |  |
|  |  | consumption |  |  |  |  |
|  |  |  |  |  |  |  |
| 0709 | 51 | Mushrooms, fresh or chilled, frozen, provisionally preserved, | X | X | X |  |
| ex 0710 80 | | dried |  |  |  |  |
| 0711 | 51 |  |  |  |  |  |
| 0712 | 31 |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 0714 | 20 | Sweet potatoes |  |  | X |  |
|  |  |  |  |  |  |  |
| 0811 | 10 | Strawberries, raspberries, blackberries, mulberries, logan­ |  |  | X |  |
| 0811 | 20 | berries, black-, white- or redcurrants and gooseberries |  |  |  |  |
|  |  |  |  |  |  |  |
| 1006 |  | Rice | X | X |  |  |
|  | |  |  |  |  |  |
| ex 1102 90 | | Flours, groats, meal, pellets, rolled or flaked grains, starch of | X | X |  |  |
| ex 1103 19 | | rice |  |  |  |  |
| ex 1103 20 | |  |  |  |  |  |
| ex 1104 19 | |  |  |  |  |  |
| ex 1108 19 | |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 1108 | 20 | Inulin |  |  | X |  |
|  |  |  |  |  |  |  |
| 1604 | and | Prepared or preserved fish; caviar and caviar substitutes |  |  | X |  |
| 1605 |  | prepared from fish eggs; prepared or preserved crustaceans, |  |  |  |  |
|  |  | molluscs and other aquatic invertebrates |  |  |  |  |
|  |  |  |  |  |  |  |
| 1701 | and | Cane or beet sugars and chemically pure sucrose, and other | X | X |  |  |
| 1702 |  | sugars, artificial honey and caramel |  |  |  |  |
|  |  |  |  |  |  |  |

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(1 ) Materials for which a “X” is indicated.

(2 ) Cumulation of these materials between least-developed-countries (LDCs) of each regional group (i.e. Cambodia and Laos in Group I; Bangladesh, Bhutan, Maldives and Nepal in Group III) is allowed. Similarly, cumulation of these materials is also allowed in a non-LDC of a regional group with materials originating in any other country of the same regional group.

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|  |  |  |  |  | **Group I**: Brunei, | **Group III**: | **Group IV** (1): |  |
|  |  |  |  |  | Cambodia, Indonesia, |  |
|  |  |  |  |  | Bangladesh, Bhutan, |  |
|  |  |  |  |  | Laos, Malaysia, | Argentina, Brazil, |  |
|  |  |  |  |  | India, Maldives, Nepal, |  |
|  |  |  |  |  | Philippines, Singapore, | Paraguay, Uruguay |  |
|  |  |  |  |  | Pakistan, Sri Lanka |  |
|  |  |  |  |  | Thailand, Vietnam |  |  |
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| Harmonized System |  |  |  |  |  |  |  |  |
| or Combined |  |  | Description of materials | |  |  |  |  |
| Nomenclature code |  |  |  |  |  |  |  |  |
|  |  |  |  | |  |  |  |  |
| ex 1704 90 | Sugar confectionery, not containing cocoa, other than | | | | X | X |  |  |
|  | chewing gum | | |  |  |  |  |  |
|  |  |  |  | |  |  |  |  |
| ex 1806 10 | Cocoa powder, containing 65 % or more by weight of | | | | X | X |  |  |
|  | sucrose/isoglucose | | |  |  |  |  |  |
|  |  |  |  | |  |  |  |  |
| 1806 20 | Chocolate and food preparations containing cocoa other than | | | | X | X |  |  |
|  | cocoa powder | | |  |  |  |  |  |
|  |  |  |  | |  |  |  |  |
| ex 1901 90 | Other food preparations containing less than 40 % by weight | | | | X | X |  |  |
|  | of cocoa, other than malt extract, containing less than 1,5 % | | | |  |  |  |  |
|  | milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch. | | | |  |  |  |  |
|  |  |  |  | |  |  |  |  |
| ex 1902 20 | Stuffed pasta, whether or not cooked or otherwise prepared, | | | |  |  | X |  |
|  | containing more than 20 % by weight of fish, crustaceans, | | | |  |  |  |  |
|  | molluscs or other aquatic invertebrates or containing more | | | |  |  |  |  |
|  | than 20 % by weight of sausages and the like, of meat and | | | |  |  |  |  |
|  | meat offal of any kind, including fats of any kind or origin | | | |  |  |  |  |
|  |  |  |  | |  |  |  |  |
| 2003 10 | Mushrooms, prepared or preserved otherwise than by vinegar | | | | X | X | X |  |
|  | or acetic acid | | |  |  |  |  |  |
|  |  |  |  | |  |  |  |  |
| ex 2007 10 | Homogenised jams, fruit jellies, marmalades, fruit or nut | | | |  |  | X |  |
|  | purée and fruit or nut pastes, containing more than 13 % | | | |  |  |  |  |
|  | by weight of sugar | | |  |  |  |  |  |
|  |  |  |  | |  |  |  |  |
| 2007 99 | Non homogenised preparations of jams, fruit jellies, | | | |  |  | X |  |
|  | marmalades, fruit or nut | | | purée and fruit or nut pastes, |  |  |  |  |
|  | other than of citrus fruit | | |  |  |  |  |  |
|  |  |  |  | |  |  |  |  |
| 2008 20 | Fruit, nuts and other edible parts of plants, otherwise | | | |  |  | X |  |
| 2008 30 | prepared or preserved | | |  |  |  |  |  |
| 2008 40 |  |  |  |  |  |  |  |  |
| 2008 50 |  |  |  |  |  |  |  |  |
| 2008 60 |  |  |  |  |  |  |  |  |
| 2008 70 |  |  |  |  |  |  |  |  |
| 2008 80 |  |  |  |  |  |  |  |  |
| 2008 92 |  |  |  |  |  |  |  |  |
| 2008 99 |  |  |  |  |  |  |  |  |
|  |  |  |  | |  |  |  |  |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfer­ | | | |  |  | X |  |
|  | mented and not containing added spirit, whether or not | | | |  |  |  |  |
|  | containing added sugar or other sweetening matter | | | |  |  |  |  |
|  |  |  |  | |  |  |  |  |
| ex 2101 12 | Preparations with a basis of coffee | | | | X | X |  |  |
|  |  |  |  |  |  |  |  |  |

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|  |  |  |  |  |  | **Group I**: Brunei, | **Group III**: | **Group IV** (1): |  |
|  |  |  |  |  |  | Cambodia, Indonesia, |  |
|  |  |  |  |  |  | Bangladesh, Bhutan, |  |
|  |  |  |  |  |  | Laos, Malaysia, | Argentina, Brazil, |  |
|  |  |  |  |  |  | India, Maldives, Nepal, |  |
|  |  |  |  |  |  | Philippines, Singapore, | Paraguay, Uruguay |  |
|  |  |  |  |  |  | Pakistan, Sri Lanka |  |
|  |  |  |  |  |  | Thailand, Vietnam |  |  |
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| Harmonized System |  |  |  |  |  |  |  |  |  |
| or Combined |  |  |  |  | Description of materials |  |  |  |  |
| Nomenclature code |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |
| ex 2101 20 | Preparations with a basis of tea or maté | | | | | X | X |  |  |
|  |  |  |  |  | |  |  |  |  |
| ex 2106 90 | Food preparations not elsewhere specified, other than protein | | | | | X | X |  |  |
|  | concentrates and textured protein substances: flavoured or | | | | |  |  |  |  |
|  | coloured sugar syrups other than isoglucose, glucose and | | | | |  |  |  |  |
|  | maltodextrine | | | | syrups; preparation containing more than |  |  |  |  |
|  | 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or | | | | |  |  |  |  |
|  | starch. | | | |  |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |
| 2204 30 | Grape must other than grape must with fermentation | | | | |  |  | X |  |
|  | prevented or arrested by the addition of alcohol | | | | |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |
| 2205 | Vermouth and other wine of fresh grapes flavoured with | | | | |  |  | X |  |
|  | plants or aromatic substances | | | | |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |
| 2206 | Other fermented beverages; mixtures of fermented beverages | | | | |  |  | X |  |
|  | and mixtures of fermented beverages and non-alcoholic | | | | |  |  |  |  |
|  | beverages, not elsewhere specified or included | | | | |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume | | | | |  | X | X |  |
|  | of 80 % vol or higher | | | | |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |
| ex 2208 90 | Undenatured ethyl alcohol of an alcoholic strength by volume | | | | |  | X | X |  |
|  | of less than 80 % vol, other than arrack, plum, pear or cherry | | | | |  |  |  |  |
|  | spirit and other spirits and spirituous beverages | | | | |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |
| ex 3302 10 | Mixtures of odoriferous substances of a kind used in the drink | | | | | X | X |  |  |
|  | industries, containing all flavouring agents characterising a | | | | |  |  |  |  |
|  | beverage and containing more than 1,5 % milkfat, 5 % | | | | |  |  |  |  |
|  | sucrose or isoglucose, 5 % of glucose or starch | | | | |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |
| 3302 10 29 | Preparations of a kind used in the drink industries containing | | | | | X | X | X |  |
|  | all flavouring agents characterising a beverage, other than of | | | | |  |  |  |  |
|  | an actual alcoholic strength by volume exceeding 0,5 %, | | | | |  |  |  |  |
|  | containing, by | | | | weight, more than 1,5 % milkfat, 5 % |  |  |  |  |
|  | sucrose or isoglucose, 5 % glucose or starch | | | | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

(1 ) Cumulation of these materials originating in Argentina, Brazil and Uruguay, is not allowed in Paraguay. Moreover, cumulation of any material of Chapters 16 to 24 originating in Brazil, is not allowed in Argentina, Paraguay or Uruguay.’