

GENERAL AGREEMENT ON TARIFFS AND TRADE

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Multilateral Trade Negotiations

Group "Sector Approach"

FEASIBILITY STUDY CONCERNING HANDICRAFT PRODUCTS

Note by the Secretariat

Introduction

1. At its fourth meeting, the Group "Sector Approach" agreed that the secretariat should study the technical feasibility of identifying tariffs, non-tariff measures and trade flows affecting handicrafts as a product group (MTN/SEC/4, paragraph 6). The results of the examination of existing foreign trade regulations concerning handicraft or hand-made products as well as the foreign trade statistics of major countries participating in the negotiations which are involved in this trade and relevant developments in other international organizations are summarized in the following paragraphs. Reference is also made to the treatment of hand-loom products under the Arrangement Regarding International Trade in Textiles.

2. Handicraft products appear to cover a wide range of commodities, essentially produced by hand, e.g. by manual tools or hand or foot-driven machines. They are, in general, made in small establishments or families' or craftsmen's co-operatives, all of which are sometimes designated as cottage industries. The products are usually made of traditional materials mostly originating in the country and often attain an artistic character. The products fall into a large number of headings of trade or tariff classifications. The most important are hand-loom textiles and clothing, carpets and mats, articles of leather, wood, paper, non-ferrous metals, pottery, and articles of ivory, bone, horn, etc.; toys and art-ware of various materials also represent a significant proportion of the handicraft trade.

Measures taken by governments

3. In recent years, a series of measures aiming at promotion of the export trade of handicraft products have been taken by governments of both exporting and importing countries. In a number of cases, importing countries have granted handicraft products more favourable customs treatment than is applied to the corresponding

machine-made articles, either under the GSP or outside it. Some handicraft products are, in addition, exempt from restrictive measures applicable to GSP imports or granted specific tariff quotas.

4. In all cases, however, the granting of more favourable treatment to handicraft products is subject to conditions laid down in the regulations of importing countries which define product coverage, beneficiary countries and territories, and the specific characteristics of products or the nature of the administrative evidence required to determine whether products were hand-made and could be regarded as handicraft products for customs purposes. The regulations adopted in importing countries differ widely in respect of product and country coverage and conditions of eligibility. Some are applied on a bilateral basis, others to several developing countries. Lists of eligible countries also vary. Most handicraft schemes, moreover, admit products on the evidence of approved certificates of origin issued by exporting governments or other bodies, but some leave it to the importing country's customs authorities to decide, on the basis of guidelines set out in the relevant regulations, whether particular products may qualify as handicrafts.¹

5. Tariff reclassifications distinguishing handicraft and industrial products have, in general, been adopted in the customs tariffs of the developed importing countries in cases where differentiated treatment is applicable. In most cases, however, the eligibility of handicrafts is not exclusively based on product characteristics but also on the documentary evidence issued by the recognized authorities of the country of origin certifying that the goods in question are handicraft or hand-made. Certain products must, furthermore, be identified by an approved seal or conform to the characteristics of a sample agreed to in advance.

6. Article 12:3 of the Textiles Arrangement lays down that the Arrangement "shall not apply to developing country exports of hand-loom fabrics of the cottage industry, or hand-made cottage industry products made of such hand-loom fabrics, or to traditional folklore handicraft textile products, provided that such products are properly certified ...". The fourth paragraph of this article says that problems of interpretation should be resolved by bilateral consultation and that difficulties may be referred to the TSB.

¹The Appendix describes a sample of schemes for handicraft products and the corresponding regulations concerning the administrative evidence required for eligibility. This is a sample and not an exhaustive enumeration of such schemes.

7. Certain matters relating to interpretation have been discussed in the Textiles Committee, notably concerning the definition of "hand-made cottage industry products made of such hand-loom fabrics". This question however, has not given rise to great difficulty in the operation of the Textiles Arrangement. In one agreement notified to the TSB under Article 4 it was stated that the countries concerned had been unable to agree on the interpretation of Article 12:3. Both agreed that hand-made cottage industry products made of hand-loom fabrics of the cottage industry were excluded from the Arrangement, but they could not agree on whether this covered products made up on electric sewing machines. It was therefore agreed that "products made of hand-loom fabrics of the cottage industry" should not be covered by the bilateral agreement and a separate agreement on imports of such products was reached. When the TSB reviewed this notification, the question whether the products described could properly be restricted under Article 4 was not discussed in detail since members took note of the fact that problems of interpretation of Article 12 should be resolved in bilateral consultations, and that in this case, no difficulties having been referred to it, the parties had evidently succeeded in resolving the matter to their mutual satisfaction.

8. The secretariat has no specific information on the application of non-tariff measures to handicraft products, although a number of notifications contained in the GATT inventory of non-tariff measures appear to be of general application and could be relevant. Nor is there information on the extent to which countervailing duty or anti-dumping action by any contracting party may have covered handicraft products in recent years.

Statistics

9. The sub-divisions in the customs tariffs of developed countries have not, so far, been systematically introduced into their corresponding trade classifications. As a result, only a limited number of handicraft products can be identified in import statistics. Moreover, the lists of these products and their definitions are not uniform. Similarly, only a few exporting countries systematically distinguish handicraft products in their trade returns. Statistics of the European Communities, Japan, the Nordic countries, Austria, Canada and Switzerland, apparently make no distinction between handicraft and machine-made products; the United States and Australia report imports of hand-loom fabrics made by cottage industries, carpets made on non-power driven looms and a few other textile items. In developing countries, the statistics of India include a comprehensive list of handicraft products. Several other Asian countries report hand-made textiles and made-up articles, while no such distinction is evident in the export returns of most other developing countries.

10. On the basis of available information, it appears that handicraft products represent a very small proportion of world trade, something of the order of 0.1 per cent. Moreover, only a smaller part (by value) of developed countries' imports seems to benefit from the specific measures designed to favour handicraft goods, the major part of the trade being either granted preferential treatment under the GSP scheme or being subject to m.f.n. rates applicable to both handicraft and machine-made products. Most handicraft schemes may, therefore, be seen as complementary to the GSP. These indications can, unfortunately, not be quantified since a systematic distinction between handicraft and other products is only made in a few national trade classifications.

Work undertaken in international organizations

11. The question of reclassification of hand-made products for customs and statistical purposes has been on the agenda of various international organizations for some considerable time. Work on these issues has been undertaken in the Customs Co-operation Council (CCC) and the Committee on Manufactures of UNCTAD. A certain amount of work on this matter has also been undertaken in the GATT Committee on Trade and Development (see, for example, CGM.TD/55 and 56). An Intergovernmental Group of Experts (IGG) convened by UNCTAD drew up a draft list of hand-made and handicraft products in 1969. In April 1975, the Committee on Manufactures issued a list of hand-made and handicraft products which consolidated the IGG list with the various lists of items included in national handicraft schemes then in force. The CCC, in turn, has undertaken a series of technical studies covering various sectors of handicraft products with the aim of establishing generally applicable technical criteria of identification, and has also examined provisions built into the preferential schemes of several developed countries. Technical studies by the CCC have covered hand-loomed coir matting, hand-made carpets, hand-made lace and embroidery, basket and wickerwork and footwear. While for certain products (i.e. basket and wickerwork and certain handloom textiles) the studies concluded that a distinction between handicraft and machine-made articles could be established on the basis of technical and physical characteristics, the results of the other studies showed that no unambiguous evidence of the handicraft origin of the goods examined could be established on the basis of technical product characteristics alone. It therefore appears that internationally applicable rules of identification of handicraft products could not be established without some resort to administrative procedures based on certification by the competent authority of the exporting country and by agreement between importing and exporting countries.

Possibilities for work in the Group "Sector Approach"

12. In summary, it appears that an identification of tariff and to a certain extent also of non-tariff measures affecting trade in handicraft products, could be made on the basis of existing national tariffs, handicraft schemes in force,

and notifications of non-tariff measures. This would not imply any judgement by the secretariat on whether or not a given product could generally be considered as hand-made. In addition, information on the criteria used by different countries for the identification of handicraft products and the administrative procedures used by customs authorities in judging whether particular products should be admitted as handicrafts could be collected. Discussion in the Group might usefully focus separately on the two issues of products and procedures. In any further work on this subject, account might also be taken of relevant developments in other areas of the MTN.

13. It should be noted that, as stated above, available foreign trade statistics appear to be inadequate to identify with any accuracy major trade flows in handicraft products.

APPENDIX

Summary of Tariff Treatment of Handicraft Products
in Selected Markets

1. EEC (Ref. EEC Official Journal No. L336, 31 December 1975)

The EEC grants duty-free treatment within specified tariff quotas to two categories of hand-made products: (a) hand-loom silk and cotton textiles, and (b) other hand-made products.

(a) Hand-loom textiles

Definition: "Fabrics, pile and chenille, woven on looms moved exclusively by hand or foot."

Beneficiaries: India, Pakistan, Thailand, Bangladesh, Laos, Sri Lanka and El Salvador.

Tariff quotas: 2.2m UA for silk fabrics in CCCN 50.09 and 50.10.

2m UA for cotton fabrics in 55.07, 55.09, 58.04.

These tariff quotas are divided into "basic quotas" of 1.2m and 1.78m UA respectively, which are shared out among the nine member States in set proportions, and "community reserves" of 1m and 0.22m UA which may be used by any member State whose basic quota is exhausted.

Certification: Tariff-free treatment under these conditions is extended only to goods accompanied by an approved certificate of origin, stamped or sealed by approved authorities in the country of manufacture and carried directly from the exporting country to the EEC (including movement through a third country while covered by a single transport document from the origin country).

(b) Other handicraft products

Definition: Hand-made products as specified in the attached table.

Beneficiaries: India, Pakistan, Thailand, Indonesia, Philippines, Iran, Sri Lanka, Bangladesh, Laos, Ecuador, Paraguay, Panama, El Salvador, Malaysia, Burma.

Tariff quotas: 10m UA, with a maximum of 1.2m UA for each item in the list. Of the 10m UA, 7.5m UA is taken as a "basic quota" shared out among the member States in set proportions, and 2.5m UA as a "community reserve" to be used by any member State whose basic quota is exhausted. Unused portions of basic quotas by 15 September, should be returned to the reserve in order to allow for flexible administration.

Certification: Tariff-free treatment is extended only to goods "accompanied by a certificate recognized by the competent authorities of the Community ... issued by the recognized authorities of the country of origin and certifying that the goods in question are hand-made. The goods must, in addition, be accepted as hand-made by the competent authorities of the Community". However, unlike textiles, other handicrafts do not have to be transported directly and do not have to bear special stamps.

General remarks

All the products covered by the scheme also fall within the scope of the GSP. The majority of them are non-sensitive or semi-sensitive products, and only two lines included in the handicrafts scheme (ex 5509, cotton fabrics hand-dyed or "batik" printed, and 6105A, handkerchiefs of cotton fabric valued at more than 15 UA per kilo) fall into categories on which GSP tariff quotas were filled in 1975.

In most cases, all the countries covered by the handicrafts scheme are also GSP beneficiaries. For five product lines to which the restricted list of beneficiaries for cotton textiles applies, however, Iran, Laos, Ecuador, Panama and Burma may benefit from "handicraft" but not from GSP treatment. In addition, the rules of origin applied to handicraft products appear to be more liberal in many cases than those applied under the GSP.

Thus, for the countries which can benefit from the handicraft scheme, the scheme provides a certain degree of extra duty-free access, within limits, to that extended under the GSP.

Table 1

PRODUCTS INCLUDED IN EEC HANDICRAFT SCHEME

CCT heading No	Description of goods
42.02	<p>Travel goods (for example trunks, suit cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric:</p> <p>ex B. Of materials other than artificial plastic sheeting</p>
42.03	<p>Articles of apparel and clothing accessories, of leather or of composition leather:</p> <p>C. Other clothing accessories</p>
44.24	Household utensils of wood
44.27	<p>Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles, of wood for personal use or adornment of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood</p>
48.21	<p>Other articles of paper pulp, paper, paperboard or cellulose wadding:</p> <p>C. Other</p>
ex 55.09	<p>Other woven fabrics of cotton:</p> <p>— Fabrics, hand-dyed or hand-printed by the 'batik' method</p>

CCT heading No	Description of goods
58.01	<p>Carpets, carpeting and rugs, knotted (made up or not):</p> <p>B. Of silk, of waste silk other than noil, of synthetic textile fibres, of yarn falling within heading No 52.01 or of metal threads</p> <p>C. Of other textile materials</p>
58.10	Embroidery in the piece, in strips or in motifs
59.02	<p>Felt and articles of felt, whether or not impregnated or coated:</p> <p>ex B. Other:</p> <p>— Carpets, mats</p>
ex 61.01	<p>Men's and boys' outer garments:</p> <p>— Ponchos in wool</p>
ex 61.02	<p>Women's, girls' and infants' outer garments:</p> <p>— Garments hand-dyed or hand-printed by the 'batik' method</p>
61.02	<p>Women's, girls' and infants' outer garments:</p> <p>ex B. Other:</p> <p>— Capes, skirts, skirt lengths, in wool</p> <p>— Ponchos in wool</p>
61.05	<p>Handkerchiefs:</p> <p>A. Of cotton fabric, of a value of more than 15 u.a. per kg net weight</p>
61.06	Shawls, scarves, mufflers, mantillas, veils and the like
61.07	Ties, bow ties and cravats
61.08	Collar, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), etc.
62.01	Travelling rugs and blankets
62.02	<p>Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:</p> <p>ex B. Other:</p> <p>— Double curtains in wool</p> <p>— Cotton fabric articles, hand-dyed or hand-printed by the 'batik' method</p>
62.05	Other made-up textile articles (including dress patterns)
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal

CCT heading No	Description of goods
ex 65.05	<p>Hats and other headgear (including hair nets) knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed:</p> <p>— Berets, in wool</p>
66.02	<p>Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like</p>
68.02	<p>Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No 68.01 or within Chapter 69:</p> <p>A. Worked monumental of building stone:</p> <p>IV. Carved</p>
74.18	<p>Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use and parts of such articles and ware, of copper</p>
74.19	<p>Other articles of copper</p>
83.06	<p>Statuettes and other ornaments of a kind used indoors, of base metal</p>
83.07	<p>Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneco lamps, and other articles falling within Chapter 85 except heading No 85.22)</p>
83.10	<p>Beads and spangles, of base metal</p>
83.11	<p>Bells and gongs, non-electric, of base metal, and parts thereof of base metal</p>
94.03	<p>Other furniture and parts thereof</p>
95.01	<p>Worked tortoise-shell and articles of tortoise-shell:</p> <p>B. Other</p>
95.02	<p>Worked mother of pearl and articles of mother of pearl:</p> <p>B. Other</p>
95.03	<p>Worked ivory and articles of ivory:</p> <p>B. Other</p>
95.04	<p>Worked bone (excluding whalebone) and articles of worked bone (excluding whalebone):</p> <p>B. Other</p>
95.05	<p>Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material:</p> <p>C. Other animal carving material, worked:</p> <p>II. Other</p>
95.06	<p>Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:</p> <p>B. Other</p>

CCT heading No	Description of goods
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of these substances: B. Other
97.02	Dolls: ex A. Dolls (dressed or undressed): — Dolls dressed in a folk costume representative of the country of origin
97.03	Other toys; working models of a kind used for recreational purposes: A. Of wood

2. AUSTRALIA (Ref. GATT document L/3982/Add.1)

The current provisions for duty free entry into Australia for handicraft products came into force on 1 July 1974. These apply to genuine handicrafts imported from all sources.

The concessions apply to goods which the Collector of Customs is satisfied:

- (i) are "hand-made", i.e. made by one or more of the following processes:
 - (a) by hand;
 - (b) by tools held in the hand;
 - (c) by machines powered by foot or hand;
- (ii) are wholly or in chief part by weight of materials traditionally used in the production of handicrafts;
- (iii) have attained, by reason of being "hand-made", an artistic or decorative character generally comparable with traditional hand-made products of the country in which the goods were made.

The three criteria are cumulative; and if any one is not considered to be fulfilled, goods will not be admitted under the provisions of the handicraft scheme. The only major exceptions to these criteria are in the case of batik printed fabrics, which are allowed in as handicrafts no matter what the method of manufacture or type of fabric.

Detailed guidelines for the operation of the scheme, in particular with reference to the interpretation of the three criteria set out above, are contained in the Australian Customs and Excise Notice No. 74/65 (GATT document L/3982/Add.1, pp. 5-11) as are lists of qualifying products and processes as shown in the following table: The Australian authorities point out that these criteria and lists are not exhaustive. However, handicraft treatment, which is in every case duty free and without quota limitation, can provide for a considerable number of the products covered by the scheme a significant tariff advantage.

No certificates of origin are required. It is a matter for the judgement of the Australian customs authorities, in the light of the guidelines, to decide whether a particular consignment is to be treated as handicraft or not.

Table 2

AUSTRALIAN HANDICRAFT SCHEME:

LIST OF TYPES OF GOODS WHICH COULD QUALIFY
FOR BY-LAW

Listed below in tariff item order are the types of goods which, subject to the criteria and other provisions of the By-law, may be regarded as coming within the scope of the concession:

Tariff item	Type of Goods	Not Eligible
42.01	Hand-tooled or silver inlaid hand-made saddlery and harness.	Hand-decorated machine-made and sewn goods.
42.02	Hand-decorated, hand-made leather goods and decorative shopping bags of hand-made textile fabrics of natural fibres or of fabrics printed by the Batik process.	Hand-decorated machine-made and sewn goods.
42.03	Hand-made articles of leather apparel that have been hand-tooled, embroidered or the like.	Hand-decorated machine-made and sewn goods.
42.05	Hand-tooled or otherwise hand-decorated hand-made leather goods.	Hand-decorated machine-made and sewn goods.
44.20	Hand-carved, hand-made picture frames and like frames.	
44.23	Hand-carved, hand-made doors.	Machine-made doors, hand-carved or incorporating hand-carved panels.
44.24	Hand-made household utensils that have been ornamented by hand carving or hand-inlay work.	Undecorated articles which have not attained an artistic or decorative character by reason of being hand-carved to shape.
44.27	Hand-made articles of wood that have been hand-carved, inlaid or otherwise hand-decorated.	Undecorated articles which have not attained an artistic or decorative character by reason of being hand-carved to shape.

Tariff item	Type of Goods	Not Eligible
46.02	Mats, hand-woven from natural materials, having decorative designs thereon.	Woven mats in one or more colours, of a utility nature.
46.03	Hand-made basketware of an artistic or decorative character.	Only simplest woven designs will be excluded.
48.21	Hand-made papier mache ware of an artistic or decorative character.	
50.09) 50.10)	Hand-woven fabrics of fancy weaves.	Fabrics of plain, matt or twill weaves including satin or sateen weaves.
51.04	Fabrics that have been printed by the Batik process.	
53.11) 53.12) 53.13) 54.05) 55.09)	Hand-woven fabrics of fancy weaves.	Fabrics of plain, matt or twill weaves.
56.07	Fabrics that have been printed by the Batik process.	
57.09) 57.10) 57.11) 57.12)	Hand-woven fabrics of fancy weaves.	Fabrics of plain, matt or twill weaves.
58.01) 58.02)	Hand-made carpets of natural fibres.	
58.05	Hand-woven fabrics of fancy weaves.	Fabrics of plain, matt or twill weaves.
58.07	Hand-made braids, etc. of natural fibres.	
58.10	Hand-made embroidery of natural fibres.	Hand-embroidered machine-made fabrics.
60.05	Outer garments of a decorative character that have been hand-knitted or crocheted from natural fibres.	Garments made from machine-made fabrics (not Batik printed) even if made up by hand.

Tariff item	Type of Goods	Not Eligible
61.01) 61.02) 61.03) 61.04) 61.05) 61.06) 61.07) 61.08)	Articles of apparel, etc., of a decorative character, hand-made from fabrics of fancy weave that have been hand-woven from natural fibres or from fabrics printed by the Batik process.	Garments made from machine-made fabrics (not Batik printed) even if made up by hand.
64.02) 64.03) 64.04)	Hand-made footwear of a decorative character.	Fashion footwear; machine-made footwear that has been subsequently hand-decorated; footwear machine-moulded or shaped, composition leather or artificial plastic components.
66.01	Hand-made sunshades and the like, the covering of which is of paper or fabrics woven from natural fibres.	
66.02	Hand-made walking sticks, etc., of a decorative character.	
67.05	Hand-made fans and hand screens having a decorative or artistic character.	
68.02	Hand-made articles of stone having a decorative or artistic character.	Articles which have not attained an artistic or decorative character by reason of being hand-carved to shape.
69.07) 69.08)	Hand-made tiles of a decorative design.	Tiles with more or less smooth surfaces i.e. without designs in relief or cameo.
69.11) 69.12)	Hand-made tableware of a decorative or artistic character.	Machine-made articles subsequently hand-decorated.

Tariff item	Type of Goods	Not Eligible
69.13	Hand-made articles including hand-made articles of furniture of a decorative character.	Machine-made articles subsequently hand-decorated.
70.13	Hand-made glassware of a decorative character.	Heat resisting glassware; machine-made glassware subsequently hand-cut, etched, or otherwise decorated.
70.14	Hand-made illuminating glassware.	Machine-made glassware, subsequently hand-cut, etched, or otherwise decorated.
71.16	Hand-made necklaces, bracelets or anklets of glass beads or hand-made beads; hand-made goods made up from naturally occurring products or materials with or without metal fittings.	
73.38) 73.40) 74.18) 74.19) 78.06)	Hand-made metalware that has been beaten, carved, chased, enamelled, filigreed, inlaid or moulded.	Utility articles merely hand-formed to shape, e.g., sizzle plates; goods of non-traditional materials; and machine-made articles subsequently hand-decorated.
82.04) 82.12) 82.13) 82.14)	Hand-made tools, cutlery and tableware that have been beaten, carved, chased, enamelled, filigreed, inlaid or moulded.	Utility articles merely hand-formed to shape; goods of non-traditional materials; and machine-made articles subsequently hand-decorated.
83.06) 83.07)	Hand-made goods that have been beaten, carved, chased, enamelled, filigreed, inlaid or moulded.	Utility articles merely hand-formed to shape; goods of non-traditional materials; and machine-made articles subsequently hand-decorated.
83.09	Hand-made decorative buckles and buckleclasps.	Goods of non-traditional materials; machine-made articles subsequently hand-decorated.

Tariff item	Type of Goods	Not Eligible
91.10	Hand-made wooden clock cases that have been hand-carved or otherwise hand-decorated.	Machine-made clock cases subsequently hand-decorated.
94.01) 94.03)	Hand-made furniture where the artistic or decorative character attained by reason of being hand-made is achieved by inlay work or carved designs carried out by hand.	Machine-made furniture that has been subsequently hand-carved or inlaid; furniture consisting of components that have been merely carved or turned to shape; hand-assembled furniture consisting of machine-made components and subsequently hand-carved or inlaid; furniture of non-traditional materials.
95.01) 95.02) 95.03) 95.04) 95.05) 95.06) 95.07) 95.08)	Articles, the artistic or decorative character of which is attained by reason of being hand-carved or hand-moulded.	Utility articles merely hand-carved or moulded to shape; and machine-made articles that have been subsequently decorated by hand-carving.
97.04	Hand-carved pieces and hand-made decorative boards for games.	Goods made from non-traditional materials.
98.01	Hand-carved buttons of a decorative character.	Goods made from non-traditional materials.
98.11	Hand-made or hand-carved smoking pipes etc., the decorative character of which is attained by reason of being hand-carved or hand-made.	
98.12	Decorative combs, hair slides and the like the decorative or artistic character of which is attained by being hand-made.	Goods made from non-traditional materials; and machine-made goods whether or not subsequently hand-carved or otherwise hand-decorated.

3. AUSTRIA

Under regulations introduced by the Austrian Government in September 1974, duties on hand-made textile products are reduced by 50 per cent, and eliminated on 90 other tariff lines covering, inter alia, leather products, wood and cork products, basketwork, certain categories of paper products, walking sticks, artificial flowers, certain human hair products, certain categories of worked stone, glassware, silverware, imitation jewellery, domestic copperware, certain hand tools, cutlery, worked metal articles, certain musical instruments, furniture, carved animal, vegetable and mineral materials, dolls, toys and games equipment and smoking pipes.

All developing countries which agree formally with the Austrian Government on the form and substance of certificates of origin and of manual production of goods, and on certifying agencies, may benefit from the scheme. Goods have to be shipped directly to Austria from the country of origin.

Certification is the only evidence required by the Austrian authorities. No judgements are made by the Austrian authorities as to the hand-made or other nature of particular consignments.