

- (a) Products wholly obtained for export to all countries listed in Section 1, enter the letter "P" in Box 8 (For Australia and New Zealand Box 8 may be left blank)
- (b) Products sufficiently worked or processed for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments enter the letter "Y" in Box 8 for shipments from recognized associations of countries enter the letter "Z" followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products: (Example "Y" 35% or "X" 35%)
 - (2) Canada: for products which meet origin criteria for working or processing in more than one eligible least developed country enter letter "G" in Box 8 otherwise "F"
 - (3) Austria, Finland, Japan, Norway, Sweden, Switzerland and the European Economic Community: enter the letter "W" in Box 8 followed by the Customs Co-operation Council Nomenclature tariff heading of the exported product (example "W" 98 02)
 - (4) Bulgaria, Czechoslovakia, Hungary, Poland and the USSR: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the f.o.b. price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk"
 - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.