

## **Appendix 1 to the Customs Manual on Preferential Origin**

### **Annex I**

#### **The Rules of origin for the Agreement Countries of the Pan-Euro-Mediterranean Zone**

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**Revenue**

Cáin agus Custaim na hÉireann  
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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A more recent version of this manual is available.

## Revised preferential origin rules of the Pan-Euro-Mediterranean Convention applicable from 1 January 2025.

The revised origin rules will apply in parallel with the existing rules for a period of 12 months

### ANNEX I

#### INTRODUCTORY NOTES TO THE LIST IN ANNEX II

##### **Note 1 – General introduction**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 4 of Title II of Appendix I. There are four different types of rules, which vary according to the product:

- (a) through working or processing a maximum content of non-originating materials is not exceeded; (b) through working or processing the 4-digit Harmonised System heading or 6-digit Harmonised System subheading of the manufactured products becomes different from the 4-digit Harmonised System heading or 6-digit subheading respectively of the materials used;
- (c) a specific working or processing operation is carried out;
- (d) working or processing is carried out on certain wholly obtained materials.

##### **Note 2 – The structure of the list**

2.1. The first two columns in the list describe the product obtained. Column (1) gives the heading number or chapter number used in the Harmonised System and column (2) gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column (3). Where, in some cases, the entry in column (1) is preceded by an “ex”, this means that the rules in column (3) apply only to the part of that heading as described in column (2).

2.2. Where several heading numbers are grouped together in column (1) or a chapter number is given and the description of products in column (2) is therefore given in general terms, the adjacent rules in column (3) apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column (1).

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column (3).

2.4. Where two alternative rules are set out in column (3), separated by “or”, it is at the choice of the exporter which one to use.

**Note 3 – Examples of how to apply the rules**

3.1. Article 4 of Title II of Appendix I, concerning products having obtained originating status which are used in the manufacture of other products, shall apply, regardless of whether that status has been obtained inside the factory where those products are used or in another factory in a Contracting Party.

3.2. Pursuant to Article 6 of Title II of Appendix I, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to Article 6 of Title II of Appendix I, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status.

Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

If a rule provides that non-originating material, at a certain level of manufacture, may not be used, the use of materials at an earlier stage of manufacture is allowed, and the use of materials at a later stage is not.

Example: when the list-rule for Chapter 19 requires that “non-originating materials of headings 1101 to 1108 cannot exceed 20 % weight”, the use (i.e. importation) of cereals of Chapter 10 (materials at an earlier stage of manufacture) is not limited.

3.3. Without prejudice to Note 3.2, where a rule uses the expression “Manufacture from materials of any heading”, then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression “Manufacture from materials of any heading, including other materials of heading ...” or “Manufacture from materials of any heading, including other materials of the same heading as the product” means that materials of any heading(s) may be used, except those of the same description as the product as given in column (2) of the list.

3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy this.

3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then those percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages shall not be exceeded, in relation to the particular materials to which they apply.

**Note 4 – General provisions concerning certain agricultural goods**

4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10 and 12 and heading 2401 which are grown or harvested in the territory of a Contracting Party shall be treated as originating in the territory of that Contracting Party, even if grown from imported seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants.

4.2. In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

**Note 5 – Terminology used in respect of certain textile products**

5.1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.

5.2. The term “natural fibres” includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

5.3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

5.4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

5.5. Printing (when combined with Weaving, Knitting/ Crocheting, Tufting or Flocking) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques.

5.6. Printing (as a standalone operation) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory/finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product.

**Note 6 – Tolerances applicable to products made of a mixture of textile materials**

6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column (3) shall not be applied to any basic textile materials used in the manufacture of that product and which, taken together, represent 15 % or less of the total weight of all the basic textile materials used (See also Notes 6.3 and 6.4).

6.2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk;
- wool;
- coarse animal hair;
- fine animal hair;
- horsehair;
- cotton;
- paper-making materials and paper;
- flax;
- true hemp;
- jute and other textile bast fibres;
- sisal and other textile fibres of the genus Agave;
- coconut, abaca, ramie and other vegetable textile fibres;
- synthetic man-made filament fibres of polypropylene;
- synthetic man-made filament fibres of polyester;
- synthetic man-made filament fibres of polyamide;
- synthetic man-made filament fibres of polyacrylonitrile;
- synthetic man-made filament fibres of polyimide;
- synthetic man-made filament fibres of polytetrafluoroethylene;
- synthetic man-made filament fibres of poly(phenylene sulphide);
- synthetic man-made filament fibres of poly(vinyl chloride);
- other synthetic man-made filament fibres;
- artificial man-made filament fibres of viscose;
- other artificial man-made filament fibres; – current-conducting filaments;
- synthetic man-made staple fibres of polypropylene;

- synthetic man-made staple fibres of polyester;
- synthetic man-made staple fibres of polyamide;
- synthetic man-made staple fibres of polyacrylonitrile;
- synthetic man-made staple fibres of polyimide;
- synthetic man-made staple fibres of polytetrafluoroethylene;
- synthetic man-made staple fibres of poly(phenylene sulphide);
- synthetic man-made staple fibres of poly(vinyl chloride);
- other synthetic man-made staple fibres;
- artificial man-made staple fibres of viscose;
- other artificial man-made staple fibres;
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
- other products of heading 5605;
- glass fibres;
- metal fibres;
- mineral fibres.

6.3. In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped”, that tolerance is 20 % in respect of this yarn.

6.4. In the case of products incorporating “strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film”, that tolerance is 30 % in respect of this strip. Note 7 – Other tolerances applicable to certain textile products



**Note 7 – Other tolerances applicable to certain textile products**

7.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings) which do not satisfy the rule set out in the list in column (3) for the made-up product concerned may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 15 % of the ex-works price of the product.

7.2. Without prejudice to Note 7.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

7.3. Where a percentage rule applies, the value of non-originating materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

**Note 8 – Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27**

8.1. For the purposes of headings ex 2707 and 2713, the “specific processes” are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

8.2. For the purposes of headings 2710, 2711 and 2712, the “specific processes” are the following: (a) vacuum-distillation;

- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;



(g) polymerisation;

(h) alkylation;

(i) isomerisation;

(j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);

(k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

(l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of those products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;

(n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;

(o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

8.3. For the purposes of headings ex 2707 and 2713, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of those operations or like operations, do not confer origin.

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available.

**Note 9 – Definition of specific processes and operations carried out in respect of certain products**

9.1. Products falling within Chapter 30 obtained in a Contracting Party by using cell cultures, shall be considered as originating in that Party. “Cell culture” is defined as the cultivation of human, animal and plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism.

9.2. Products falling within Chapters 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 3301) 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26) obtained in a Contracting Party by fermentation shall be considered as originating in that Party. “Fermentation” is a biotechnological process in which human, animal, plant cells, bacteria, yeasts, fungi or enzymes are used to produce products falling within Chapters 29 to 39.

9.3. The following processing operations are considered sufficient in accordance with Article 4(1) for products falling within Chapters 28, 29 (except for: 2905.43- 2905.44), 30, 32, 33 (except for: 3302.10, 3301) 34, 35 (except for: 35.01, 3502.11- 3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26):

– Chemical reaction: A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. A chemical reaction may be expressed by a change of the “CAS number”. The following processes should not be considered for purposes of origin: (a) dissolving in water or other solvents; (b) the elimination of solvents, including solvent water; or (c) the addition or elimination of water of crystallization. A chemical reaction as defined above is to be considered as origin conferring.

– Mixtures and Blends: The deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered to be as origin conferring.

– Purification: Purification is to be considered as origin conferring provided that purification occurring in the territory of the Contracting Parties results in one of the following criteria being satisfied:

(a) purification of a good resulting in the elimination of at least 80 % of the content of existing impurities; or

(b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

- (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
- (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
- (iii) elements and components for use in micro-electronics;

- (iv) specialised optical uses;
- (v) biotechnical use (e.g. in cell culturing, in genetic technology, or as a catalyst);
- (vi) carriers used in a separation process; or
- (vii) nuclear grade uses.

– Change in particle size: The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials is to be considered as origin conferring.

– Standard materials: Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

– Isomer separation: The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

## ANNEX II

## LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER FOR THE PRODUCT MANUFACTURED TO OBTAIN ORIGINATING STATUS

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this Chapter is wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained
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
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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 fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials of Chapters 8, 10 and 11, headings 0701, 0714, 2302 and 2303, and subheading 0710 10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	Manufacture from materials of any heading

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 1302	Pectic substances, pectinates and pectates	Manufacture from materials of any heading and in which the weight of sugar used does not exceed 40 % of the weight of the final product
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
1504 to 1506	Fats and oils and their fractions, of fish or marine mammals; wool grease and fatty substances derived therefrom (including lanolin); other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
ex 1512	Sunflower seed oils and their fractions: - for technical or industrial uses other than the manufacture of foodstuffs for human consumption - other	Manufacture from materials of any heading, except that of the product  Manufacture in which all the vegetable materials used are wholly obtained
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
ex 1516	Fats and oils and their fractions, of fish	Manufacture from materials of any heading
1520	Glycerol, crude; glycerol waters and glycerol lyes	Manufacture from materials of any heading
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 2, 3 and 16 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1702	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  - Other	Manufacture from materials of any heading, including other materials of heading 1702  Manufacture from materials of any heading, except that of the product, in which the weight of the materials of heading 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> <li>– the weight of sugar used does not exceed 40 % of the weight of the final product or</li> <li>– the value of sugar used does not exceed 30 % of the ex-works price of the product</li> </ul>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 1806	Chocolate and other food preparations containing cocoa; except for:	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> <li>– the weight of sugar used does not exceed 40 % of the weight of the final product or</li> <li>– the value of sugar used does not exceed 30 % of the ex-works price of the product</li> </ul>
1806 10	Cocoa powder, containing added sugar or other sweetening matters	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- Malt extract</li> <li>- Other</li> </ul>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product</p>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1902	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	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> <li>– the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and</li> <li>– the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product</li> </ul>
1903	Tapioca and substitutes therefor 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 1108
1904	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	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> <li>– the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and</li> <li>– the weight of sugar used does not exceed 40 % of the weight of the final product</li> </ul>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1905	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, in which the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading , except that of the product, in which all the materials of Chapter 7 used are wholly obtained
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 2008	Products, other than: - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product
2103	- Sauces and preparations therefor; mixed condiments and mixed seasonings  - Mustard flour and meal and prepared mustard	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used.  Manufacture from materials of any heading

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
2105	Ice cream and other edible ice, whether or not containing cocoa	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> <li>– the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product</li> </ul> <p>and</p> <ul style="list-style-type: none"> <li>– the total combined weight of sugar and of the materials of Chapter 4 used does not exceed 60 % of the weight of the final product</li> </ul>
2106	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product, in which all the materials of subheadings 0806 10, 2009 61, 2009 69 used are wholly obtained



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
2202	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
2207 and 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of higher or less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture from materials of any heading, except heading 2207 or 2208, in which all the materials of subheadings 0806 10, 2009 61, 2009 69 used are wholly obtained
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
2309	Preparations of a kind used in animal feeding	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials of Chapters 2 and 3 used are wholly obtained,</li> <li>– the weight of materials of Chapters 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product,</li> <li>– the individual weight of sugar and the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and</li> <li>– the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of the final product</li> </ul>
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of heading 2401 does not exceed 30 % of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials of heading 2401 are wholly obtained

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 2402	Cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of smoking tobacco of subheading 2403 19, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained
ex 2403	Products intended for inhalation through heated delivery or other means, without combustion	Manufacture from materials of any heading, except that of the product, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product or  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, those oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 29	Organic chemicals; except for:	<p>Specific process(es)<sup>(4)</sup> or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	<p>Specific process(es)<sup>(4)</sup> or</p> <p>Operations of refining and/or one or more specific process(es)<sup>(1)</sup> or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Specific process(es) <sup>(4)</sup> or Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Specific process(es) <sup>(4)</sup> or Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 30	Pharmaceutical products	Specific process(es) <sup>(4)</sup> or Manufacture from materials of any heading
Chapter 31	Fertilizers	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Specific process(es) <sup>(4)</sup> or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	<p>Specific process(es)<sup>(4)</sup> or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster	<p>Specific process(es)<sup>(4)</sup> or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	<p>Specific process(es)<sup>(4)</sup> or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	<p>Specific process(es)<sup>(4)</sup> or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 37	Photographic or cinematographic goods	<p>Specific process(es)<sup>(4)</sup> or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 38	Miscellaneous chemical products; except for:	<p>Specific process(es)<sup>(4)</sup> or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 3811	<p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p> <p>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p>	<p>Specific process(es)<sup>(4)</sup> or</p> <p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product</p>
ex 3824 99 and ex 3826 00	Biodiesel	Manufacture in which biodiesel is obtained through transesterification and/or esterification or through hydro-treatment

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 39	Plastics and articles thereof	Specific process(es) <sup>(4)</sup> or  Manufacture from materials of any heading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product or  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4012	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for	Manufacture from materials of any heading, except that of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned leather or Manufacture from materials of any heading, except that of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product
ex 4302	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms  - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins  Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 4418	- Builders' joinery and carpentry of wood  - Beadings and mouldings	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used  Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product or  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	( <sup>2</sup> ) Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning or Extrusion of man-made continuous filament combined with twisting or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5007	Woven fabrics of silk or of silk waste	( <sup>2</sup> ) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	( <sup>2</sup> ) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	( <sup>2</sup> ) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product
5204 to 5207	Yarn and thread of cotton	( <sup>2</sup> ) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5208 to 5212	Woven fabrics of cotton	( <sup>2</sup> ) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	( <sup>2</sup> ) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	( <sup>2</sup> ) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	( <sup>2</sup> ) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5407 and 5408	Woven fabrics of man-made filament yarn	( <sup>2</sup> ) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Yarn dyeing combined with weaving or Weaving combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres
5508 to 5511	Yarn and sewing thread of man-made staple fibres	( <sup>2</sup> ) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5512 to 5516	Woven fabrics of man-made staple fibres:	( <sup>2</sup> ) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	(2)  Spinning of natural fibres or  Extrusion of man-made fibres combined with spinning
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	Spinning of natural fibres or  Extrusion of man-made fibres combined with spinning or  Flocking combined with dyeing or printing or  Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	<p>(<sup>2</sup>)</p> <p>Extrusion of man-made fibres combined with fabric formation.</p> <p>However:</p> <ul style="list-style-type: none"> <li>– polypropylene filament of heading 5402,</li> <li>– polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product or</li> </ul> <p>Non-woven fabric formation alone in the case of felt made from natural fibres</p>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	- Other	( <sup>2</sup> ) Extrusion of man-made fibres combined with fabric formation or Non-woven fabric formation alone in the case of other felt made from natural fibres
5603	Nonwovens whether or not impregnated, coated, covered or laminated	
5603 11 to 5603 14	Nonwovens whether or not impregnated, coated, covered or laminated of man-made filaments	Manufacture from — directionally or randomly oriented filaments or — substances or polymers of natural or man-made origin, followed in both cases by bonding into a nonwoven

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5603 91 to 5603 94	Nonwovens whether or not impregnated, coated, covered or laminated, other than of man-made filaments	Manufacture from <ul style="list-style-type: none"> <li>– directionally or randomly oriented staple fibres and/or</li> <li>– chopped yarns, of natural or man-made origin, followed in both by bonding into a nonwoven</li> </ul>
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered  - Other	Manufacture from rubber thread or cord, not textile covered  (2) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	( <sup>2</sup> ) Spinning of natural and/or man-made staple fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	( <sup>2</sup> ) Extrusion of man-made fibres combined with spinning or Twisting combined with gimping or Spinning of natural and/or man-made staple fibres or Flocking combined with dyeing

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 57	Carpets and other textile floor coverings:	<p>(<sup>2</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or with tufting or</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting</p> <p>or</p> <p>Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn</p> <p>or</p> <p>Tufting combined with dyeing or with printing or</p> <p>Tufting or weaving of man-made filament yarn combined with coating or with laminating the product or</p> <p>Flocking combined with dyeing or with printing or</p> <p>Extrusion of man-made fibres combined with non-woven techniques including needle punching Jute fabric may be used as a backing.</p>



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	<p>(2)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or tufting or</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting</p> <p>or</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or</p> <p>Tufting combined with dyeing or with printing or</p> <p>Flocking combined with dyeing or with printing or</p> <p>Yarn dyeing combined with weaving or</p> <p>Weaving combined with printing or</p> <p>Printing (as standalone operation)</p>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Embroidering in which the value of all the materials of any heading, except that of the product, used does not exceed 50 % of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Flocking combined with dyeing or with printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90 % by weight of textile materials - Other	Weaving Extrusion of man-made fibres combined with weaving

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing or  Weaving combined with printing or  Printing (as standalone operation)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	( <sup>2</sup> )  Weaving combined with dyeing or with coating or with laminating or with metalizing  Jute fabric may be used as a backing.
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	- Other	(2) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p> <ul style="list-style-type: none"> <li>- Knitted or crocheted fabrics</li> </ul> <p>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</p>	<p>(<sup>2</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or</p> <p>Extrusion of man-made filament yarn combined with knitting/crocheting or</p> <p>Knitting or crocheting combined with rubberising or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Extrusion of man-made fibres combined with weaving</p>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	- Other	<p>Weaving, knitting or non-woven process combined with dyeing or with coating/rubberising or</p> <p>Yarn dyeing combined with weaving, knitting or non-woven process or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering or</p> <p>Flocking combined with dyeing or with printing or</p> <p>Printing (as standalone operation)</p>



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:  - Incandescent gas mantles, impregnated  - Other	Manufacture from tubular knitted/crocheted gas mantle fabric  Manufacture from materials of any heading, except that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use:	(2) Spinning of natural and/or of man-made staple fibres combined with weaving or Extrusion of man-made fibres combined with weaving or Weaving combined with dyeing or with coating or with laminating or Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 60	Knitted or crocheted fabrics	<p>(2)</p> <p>Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or Extrusion of man-made filament yarn combined with knitting/crocheting or Knitting/crocheting combined with dyeing or with flocking or with coating or with laminating or with printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with knitting/crocheting or Twisting or texturing combined with knitting/crocheting provided that the value of the non-twisted/non-textured yarns used does not exceed 50 % of the ex-works price of the product</p>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> <li>- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form</li> <li>- Other</li> </ul>	<p>(2)(3)</p> <p>Knitting or crocheting combined with making-up including cutting of fabric</p> <p>(2)</p> <p>Spinning of natural and/or man-made staple fibres combined with knitting or crocheting or</p> <p>Extrusion of man-made filament yarn combined with knitting or crocheting or</p> <p>Knitting and making-up in one operation</p>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(2)(3)  Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(3)  Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product

ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(2)(3) Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product, combined with making-up including cutting of fabric
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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted, obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	(2)(3)  Knitting combined with making-up including cutting of fabric or  Making-up including cutting of fabric preceded by printing (as standalone operation)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered	(2)(3)  Weaving combined with making-up including cutting of fabric or  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product or  Making-up including cutting of fabric preceded by printing (as standalone operation)



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	- Other	(2)(3) Weaving combined with making-up including cutting of fabric or Making-up preceded by printing (as standalone operation)
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: - Embroidered	(3) Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product or Making-up preceded by printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	<p>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>- Interlinings for collars and cuffs, cut out</p> <p>- Other</p>	<p>(<sup>3</sup>)</p> <p>Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product combined with making-up including cutting of fabric</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>(<sup>3</sup>)</p> <p>Weaving combined with making-up including cutting of fabric</p>
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
6301 to 6304	<p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens</p> <p>- Other: -- Embroidered</p> <p>-- Other</p>	<p>(<sup>2</sup>)</p> <p>Non-woven fabric formation combined with making-up including cutting of fabric</p> <p>(<sup>2</sup>)(<sup>3</sup>)</p> <p>Weaving or knitting/crocheting combined with making-up including cutting of fabric or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>(<sup>2</sup>)(<sup>3</sup>)</p> <p>Weaving or knitting/crocheting combined with making-up including cutting of fabric</p>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
6305	Sacks and bags, of a kind used for the packing of goods	(2) Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:  - Of nonwovens        - Other	(2)(3)  Non-woven fabric formation combined with making-up including cutting of fabric  (2)(3)  Weaving combined with making-up including cutting of fabric
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set

ex Chapter 64	Footwear, gaiters and the like; parts of such articles	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406
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Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture of materials of any subheading except that of the product
7106, 7108 and 7110	Precious metals:  - Unwrought          - Semi-manufactured or in powder form	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110, or electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification  Manufacture from unwrought precious metals

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7208 to 7212	Flat-rolled products of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7213 to 7216	Bars and sections bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7207
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron or steel	Manufacture from materials of heading 7206 to 7212 and 7218 or 7224

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
7408	Copper wire	Manufacture: <ul style="list-style-type: none"> <li>– From materials of any heading, except that of the product, and</li> <li>– In which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>– From materials of any heading, except that of the product, and</li> <li>– In which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
7601	Unwrought aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– From materials of any heading, except that of the product, and</li> <li>– In which the value of all the materials used does not exceed 50% of the ex-works price of the product or</li> </ul> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– From materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and</li> <li>– In which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8425 to 8430	<p>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:</p> <p>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane</p> <p>Fork-lift trucks; other works trucks fitted with lifting or handling equipment</p> <p>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)</p> <p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers</p> <p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8431 or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8444 to 8447	<p>Machines for extruding, drawing, texturing or cutting man-made textile materials:</p> <p>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 Weaving machines (looms):</p> <p>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8448 or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8456 to 8465	<p>Machine tools for working any material by removal of material</p> <p>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal</p> <p>Lathes for removing metal</p> <p>Machine tools</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8466 or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8470 to 8472	<p>Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage- franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers</p> <p>Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data</p> <p>Other office machines</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8473 or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	<p>Manufacture from materials of any heading, except that of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8501 to 8502	Electric motors and generators Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and heading 8503 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519, 8521	Sound recording or sound reproducing apparatus Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and heading 8522 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8525 to 8528	Transmission apparatus for radio-broadcasting or television, television cameras, digital cameras and video camera recorders Radar apparatus, radio navigational aid apparatus and radio remote control apparatus Reception apparatus for radio-broadcasting Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and heading 8529 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity:	Manufacture from materials of any heading, except that of the product and heading 8538 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8542 31 to 8542 39	Monolithic integrated circuits	Diffusion in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant assembled or not and/or tested in a non-party or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8544 to 8548	<p>Insulated wire, cable (and other insulated electric conductors, optical fibre cables</p> <p>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, of a kind used for electrical purposes</p> <p>Electrical insulators of any material</p> <p>Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material</p> <p>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter</p>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 86	<p>Railway or tramway locomotives, rolling-stock and parts thereof;</p> <p>railway or tramway track fixtures and fittings and parts thereof;</p> <p>mechanical (including electro-mechanical) traffic signalling equipment of all kinds</p>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8708	Parts and accessories for vehicles of headings 8701 to 8705	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product; however, hulls of heading 8906 may not be used or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex-Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
9001 50	Spectacle lenses of other materials than glass	<p>Manufacture from materials of any heading, except that of the product or</p> <p>Manufacture in which one of the following operations is made:</p> <ul style="list-style-type: none"><li>– surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles</li><li>– coating of the lens through appropriate treatments to improve vision and ensure protection of the wearer or</li></ul> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product



Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)

Chapter 96	Miscellaneous manufactured articles	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

- (1) For the special conditions relating to "specific process(es)", see Introductory Notes 8.1 to 8.3.
- (2) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
- (3) See Introductory Note 7.
- (4) See Introductory Note 9.