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

REVIEWED: JUNE 2017
INTRODUCTORY NOTES

Note 1:
The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 of the origin Protocol.

Note 2:
2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column 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 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 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 or 4 apply to all products which, under the Harmonized 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 or 4.

2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:
3.1. The provisions of Article 6 of the Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a contracting party.

Example:
An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224. If this forging has been forged in the Community from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the Community. The value of the non-
originating ingot is thus not taken into account when adding up the value of
the non-originating materials used.

3.2. The rule in the list represents 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.

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.
Example:
The rule for fabrics of headings 5208 to 5212 provides that natural fibres may
be used and that chemical materials, among other materials, may also be
used. This does not mean that both have to be used; it is possible to use one
or the other, or both.

3.5. Where a rule in the list specifies that a product must be manufactured from a
particular material, the condition obviously does not prevent the use of other
materials which, because of their inherent nature, cannot satisfy the rule.
(See also Note 6.2 below in relation to textiles).
Example:
The rule for prepared foods of heading 1904, which specifically excludes the
use of cereals and their derivatives, does not prevent the use of mineral salts,
chemicals and other additives which are not products from cereals.
However, this does not apply to products which, although they cannot be
manufactured from the particular materials specified in the list, can be
produced from a material of the same nature at an earlier stage of
manufacture.
Example:
In the case of an article of apparel of ex Chapter 62 made from non-woven
materials, if the use of only non-originating yarn is allowed for this class of
article, it is not possible to start from non-woven cloth – even if non-woven
cloths cannot normally be made from yarn. In such cases, the starting
material would normally be at the stage before yarn – that is, the fibre stage.

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 these 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 must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

4.1. 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.

4.2. The term "natural fibres" includes horsehair of heading 0503, 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.

4.3. 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.

4.4. 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.

Note 5:

5.1. 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 this product and which, taken together, represent 10% or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)

5.2. However, the tolerance mentioned in Note 5.1 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 filaments,
- artificial man-made filaments,
- 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 polyester, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, 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.

Example:
A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:
A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:
Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is a only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.
If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimpeled", this tolerance is 20% in respect of this yarn.

5.4. 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", this tolerance is 30% in respect of this strip.

Note 6:
6.1. 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 8% of the ex-works price of the product.

Example:
If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

6.2. Without prejudice to Note 6.3, 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.

6.3. Where a percentage-rule applies, the value of 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 7:
7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, 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.

7.2. 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;
(k) 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);
(l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
(m) 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;
(n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
(o) 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;
(p) 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.

7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, 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 these operations or like operations, do not confer origin.
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
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<tr>
<td></td>
<td>Chapter 01 Live animals</td>
<td>All the animals of Chapter 1 used must be wholly obtained</td>
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<td></td>
<td>Chapter 02 Meat and edible meat offal</td>
<td>Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained</td>
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<td></td>
<td>Chapter 03 Fish and crustaceans, molluscs and other aquatic invertebrates</td>
<td>Manufacture in which all the materials of Chapter 3 used must be wholly obtained</td>
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<td>Ex Chapter 04 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<td>(1)</td>
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<td>(3)</td>
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<tr>
<td>ex Chapter 05</td>
<td>Products of animal origin, not elsewhere specified or included; except for:</td>
<td>Manufacture in which all the materials of Chapter 5 used must be wholly obtained</td>
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<td></td>
<td>ex 0502</td>
<td>Cleaning, disinfecting, sorting and straightening of bristles and hair</td>
</tr>
<tr>
<td></td>
<td>Prepared pigs', hogs' or boars' bristles and hair</td>
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<tr>
<td>Chapter 06</td>
<td>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</td>
<td>Manufacture in which: - all the materials of Chapter 6 used must be wholly obtained; - the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>Chapter 07</td>
<td>Edible vegetables and certain roots and tubers</td>
<td>Manufacture in which all the materials of Chapter 7 used must be wholly obtained</td>
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<td>Chapter 08</td>
<td>Edible fruit and nuts; peel of citrus fruits or melons</td>
<td>Manufacture in which: - all the fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product</td>
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<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>ex Chapter 09</td>
<td>Coffee, tea, maté and spices; except for:</td>
<td>Manufacture in which all the materials of Chapter 9 used must be wholly obtained</td>
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<tr>
<td>0901</td>
<td>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion</td>
<td>Manufacture from materials of any heading</td>
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<tr>
<td>ex 0910</td>
<td>Mixtures of spices</td>
<td>Manufacture from materials of any heading</td>
</tr>
<tr>
<td>Chapter 10</td>
<td>Cereals</td>
<td>Manufacture in which all the materials of Chapter 10 used must be wholly obtained</td>
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<tr>
<td>ex Chapter 11</td>
<td>Products of the milling industry; malt; starches; inulin; wheat gluten; except for:</td>
<td>Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>(1) ex 1106</td>
<td>Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713</td>
<td>Drying and milling of leguminous vegetables of heading No 0708</td>
</tr>
<tr>
<td>1301</td>
<td>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)</td>
<td>Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product</td>
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<td></td>
<td>- Mucilages and thickeners, modified, derived from vegetable products</td>
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<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status or</td>
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<td>(2)</td>
<td>(3)</td>
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<tr>
<td>- Other</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<tr>
<td>Chapter 14</td>
<td>Vegetable plaiting materials; vegetable products not elsewhere specified or included</td>
<td>Manufacture in which all the materials of Chapter 14 used must be wholly obtained</td>
</tr>
<tr>
<td>ex Chapter 15</td>
<td>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>1501</td>
<td>Pig fat (including lard) and poultry fat, other than that of heading no. 0209 or 1503:</td>
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<tr>
<td>- Fats from bones or waste</td>
<td>Manufacture from materials of any heading except those of heading Nos. 0203, 0206 or 0207 or bones of heading No 0506</td>
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<tr>
<td>- Other</td>
<td>Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207</td>
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<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>1502</td>
<td>Fats of bovine animals, sheep or goats, other than those of heading No. 1503</td>
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<tr>
<td></td>
<td>- Fats from bones or waste</td>
<td>Manufacture from materials of any heading except those of heading Nos. 0201, 0202, 0204 or 0206 or bones of heading No 0506</td>
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<td></td>
<td>- Other</td>
<td>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</td>
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<tr>
<td>1504</td>
<td>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</td>
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<tr>
<td></td>
<td>- Solid fractions</td>
<td>Manufacture from materials of any heading including other materials of heading No 1504</td>
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<td></td>
<td>- Other</td>
<td>Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained</td>
</tr>
<tr>
<td>ex 1505</td>
<td>Refined lanolin</td>
<td>Manufacture from crude wool grease of heading No 1505</td>
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<td>Description of product</td>
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<td>Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:</td>
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<td>or (4)</td>
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<td>1506</td>
<td>Solid fractions</td>
<td>Manufacture from materials of any heading including other materials of heading No 1506</td>
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<td>Other</td>
<td>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</td>
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<tr>
<td>1507 to 1515</td>
<td>Vegetable oils and their fractions:</td>
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<td></td>
<td>- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
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<td>- Solid fractions, except for that of jojoba oil</td>
<td>Manufacture from other materials of heading Nos. 1507 to 1515</td>
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<td>- Other</td>
<td>Manufacture in which all the vegetable materials used must be wholly obtained</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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</table>
| 1516          | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinized, whether or not refined, but not further prepared | Manufacture in which:  
- all the materials of Chapter 2 used must be wholly obtained;  
- all the vegetable materials used must be wholly obtained.  
However, materials of headings 1507, 1508, 1511 and 1513 may be used |
| 1517          | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516 | Manufacture in which:  
- all the materials of Chapters 2 and 4 used must be wholly obtained;  
- all the vegetable materials used must be wholly obtained.  
However, materials of headings 1507, 1508, 1511 and 1513 may be used |
| Chapter 16    | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture from animals of Chapter 1.  
All the materials of Chapter 3 used must be wholly obtained |
<p>| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |</p>
<table>
<thead>
<tr>
<th>HS heading No.</th>
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<td>(3) or (4)</td>
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<tr>
<td>ex 1701</td>
<td>Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured</td>
<td>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>1702</td>
<td>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:</td>
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<tr>
<td></td>
<td>- Chemically pure maltose and fructose</td>
<td>Manufacture from materials of any heading including other materials of heading No 1702</td>
</tr>
<tr>
<td></td>
<td>- Other sugars in solid form, flavoured or coloured</td>
<td>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
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<tr>
<td></td>
<td>- Other</td>
<td>Manufacture in which all the materials used must already be originating</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<td>(3) or (4)</td>
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<tr>
<td>ex 1703</td>
<td>Molasses resulting from the extraction or refining of sugar, flavoured or coloured</td>
<td>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>1704</td>
<td>Sugar confectionery (including white chocolate), not containing cocoa</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>Chapter 18</td>
<td>Cocoa and cocoa preparations</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
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<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
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<tr>
<td>1901</td>
<td>Malt extract; food preparations of flour, 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 heading Nos. 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:</td>
<td>- Malt extract Manufacture from cereals of Chapter 10 - Other Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
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<td>(2) (3) or (4)</td>
</tr>
<tr>
<td>1902</td>
<td>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:</td>
<td>- Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs: Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</td>
</tr>
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<td></td>
<td>- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs: Manufacture in which: all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; all the materials of Chapters 2 and 3 used must be wholly obtained</td>
</tr>
<tr>
<td>1903</td>
<td>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</td>
<td>Manufacture from materials of any heading except potato starch of heading No. 1108</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
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<tr>
<td>1904</td>
<td>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 and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included</td>
<td>Manufacture: - from materials not classified within heading No 1806; - in which all the cereals and flour (except durum wheat and its derivates) used must be wholly obtained; - in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>1905</td>
<td>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</td>
<td>Manufacture from materials of any heading except those of Chapter 11</td>
</tr>
<tr>
<td>ex Chapter 20</td>
<td>Preparations of vegetables, fruit, nuts or other parts of plants; except for:</td>
<td>Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
</tr>
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</tr>
<tr>
<td>ex 2001</td>
<td>Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex 2004 and ex 2005</td>
<td>Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>2006</td>
<td>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)</td>
<td>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>2007</td>
<td>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
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<tr>
<td>ex 2008</td>
<td>- Nuts, not containing added sugar or spirit</td>
<td>Manufacture in which the value of the originating nuts and oil seeds of heading Nos. 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product</td>
</tr>
<tr>
<td></td>
<td>- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td></td>
<td>- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>2009</td>
<td>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex Chapter 21</td>
<td>Miscellaneous edible preparations; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
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<tr>
<td>2101</td>
<td>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</td>
<td>Manufacture in which: all the materials used are classified within a heading other than that of the product; all the chicory used must be wholly obtained</td>
</tr>
<tr>
<td>2103</td>
<td>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Sauces and preparations therefor; mixed condiments and mixed seasonings</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used</td>
</tr>
<tr>
<td></td>
<td>- Mustard flour and meal and prepared mustard</td>
<td>Manufacture from materials of any heading</td>
</tr>
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<td>(3) or (4)</td>
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<tr>
<td>ex 2104</td>
<td>Soups and broths and preparations therefor</td>
<td>Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos. 2002 to 2005</td>
</tr>
<tr>
<td>2106</td>
<td>Food preparations not elsewhere specified or included</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex Chapter 22</td>
<td>Beverages, spirits and vinegar; except for:</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the grapes or any material derived from grapes used must be wholly obtained</td>
</tr>
<tr>
<td>HS heading No.</td>
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<tr>
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<td>(3)</td>
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<tr>
<td>2202</td>
<td>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 No 2009</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product; - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</td>
</tr>
<tr>
<td>2208</td>
<td>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages</td>
<td>Manufacture: - from materials not classified within heading Nos. 2207 or 2208, - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume</td>
</tr>
<tr>
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</tr>
<tr>
<td>ex Chapter 23</td>
<td>Residues and waste from the food industries; prepared animal fodder; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex 2301</td>
<td>Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption</td>
<td>Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained</td>
</tr>
<tr>
<td>ex 2303</td>
<td>Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight</td>
<td>Manufacture in which all the maize used must be wholly obtained</td>
</tr>
<tr>
<td>ex 2306</td>
<td>Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil</td>
<td>Manufacture in which all the olives used must be wholly obtained</td>
</tr>
<tr>
<td>2309</td>
<td>Preparations of a kind used in animal feeding</td>
<td>Manufacture in which: - all the cereals, sugar or molasses, meat or milk used must already be originating; - all the materials of Chapter 3 used must be wholly obtained</td>
</tr>
<tr>
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</tr>
<tr>
<td>ex Chapter 24</td>
<td>Tobacco and manufactured tobacco substitutes; except for:</td>
<td>Manufacture in which all the materials of Chapter 24 used must be wholly obtained</td>
</tr>
<tr>
<td>2402</td>
<td>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</td>
<td>Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating</td>
</tr>
<tr>
<td>ex 2403</td>
<td>Smoking tobacco</td>
<td>Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating</td>
</tr>
<tr>
<td>ex Chapter 25</td>
<td>Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex 2504</td>
<td>Natural crystalline graphite, with enriched carbon content, purified and ground</td>
<td>Enriching of the carbon content, purifying and grinding of crude crystalline graphite</td>
</tr>
<tr>
<td>ex 2515</td>
<td>Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm</td>
<td>Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm</td>
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<tr>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm</td>
<td>Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm</td>
<td></td>
</tr>
<tr>
<td>Calcined dolomite</td>
<td>Calcination of dolomite not calcined</td>
<td></td>
</tr>
<tr>
<td>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</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used</td>
<td></td>
</tr>
<tr>
<td>Plasters specially prepared for dentistry</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<tr>
<td>ex 2524</td>
<td>Natural asbestos fibres</td>
<td>Manufacture from asbestos concentrate</td>
</tr>
<tr>
<td>ex 2525</td>
<td>Mica powder</td>
<td>Grinding of mica or mica waste</td>
</tr>
<tr>
<td>ex 2530</td>
<td>Earth colours, calcined or powdered</td>
<td>Calcination or grinding of earth colours</td>
</tr>
<tr>
<td>Chapter 26</td>
<td>Ores, slag and ash</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex Chapter 27</td>
<td>Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for: 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</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex 2707</td>
<td></td>
<td>Operations of refining and/or one or more specific process(es)(^1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</td>
</tr>
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<tr>
<td>ex 2709</td>
<td>Crude oils obtained from bituminous minerals</td>
<td>Destructive distillation of bituminous materials</td>
</tr>
<tr>
<td>2710</td>
<td>Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations</td>
<td>Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</td>
</tr>
</tbody>
</table>

1 For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3
2 For the special conditions relating to "specific processes" see Introductory Note 7.2.
<table>
<thead>
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<tbody>
<tr>
<td>2711</td>
<td>Petroleum gases and other gaseous hydrocarbons</td>
<td>Operations of refining and/or one or more specific process(es)(^1)</td>
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<td></td>
<td>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>2712</td>
<td>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</td>
<td>Operations of refining and/or one or more specific process(es)(^1)</td>
</tr>
<tr>
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<td></td>
<td>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</td>
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</table>

\(^{1}\) For the special conditions relating to "specific processes" see Introductory Note 7.2

\(^{2}\) For the special conditions relating to "specific processes" see Introductory Notes
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</tr>
<tr>
<td>2713</td>
<td>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials</td>
<td>Operations of refining and/or one or more specific process(es)² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>2714</td>
<td>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks</td>
<td>Operations of refining and/or one or more specific process(es)¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</td>
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7.1 and 7.3
<table>
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<tr>
<td>2715</td>
<td>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)</td>
<td>Operations of refining and/or one or more specific process(es)(^1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</td>
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</tr>
<tr>
<td>ex Chapter 28</td>
<td>Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</td>
<td></td>
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</tr>
<tr>
<td>ex 2805</td>
<td>&quot;Mischmetall&quot;</td>
<td>Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
<td></td>
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</tbody>
</table>

\(^1\) For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.
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<tbody>
<tr>
<td>ex 2811</td>
<td>Sulphur trioxide</td>
<td>Manufacture from sulphur dioxide</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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</tr>
<tr>
<td>ex 2833</td>
<td>Aluminium sulphate</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<tr>
<td>ex 2840</td>
<td>Sodium perborate</td>
<td>Manufacture from disodium tetraborate pentahydrate</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td>ex Chapter 29</td>
<td>Organic chemicals; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td>ex 2901</td>
<td>Acyclic hydrocarbons for use as power or heating fuels</td>
<td>Operations of refining and/or one or more specific process(es)(^1)</td>
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</tbody>
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</tr>
<tr>
<td>ex 2902</td>
<td>Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels</td>
<td>Operations of refining and/or one or more specific process(es)(^1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product</td>
<td></td>
</tr>
</tbody>
</table>

\(^1\) For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3
<table>
<thead>
<tr>
<th>HS heading No.</th>
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<th>or</th>
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</tr>
</thead>
<tbody>
<tr>
<td>ex 2905</td>
<td>Metal alcoholates of alcohols of this heading and of ethanol</td>
<td>Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>2915</td>
<td>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2915 and 2916 used may not exceed 20% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex 2932</td>
<td>- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td></td>
<td>- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>Manufacture from materials of any heading</td>
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<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
<th>(3)</th>
<th>(4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2933</td>
<td>Heterocyclic compounds with nitrogen heteroatom(s) only</td>
<td>Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932 and 2933 used may not exceed 20% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>2934</td>
<td>Nucleic acids and their salts; other heterocyclic compounds</td>
<td>Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product</td>
<td></td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex Chapter 30</td>
<td>Pharmaceutical products; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</td>
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<td>HS heading No.</td>
<td>Description of product</td>
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<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
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<tr>
<td>3002</td>
<td>Human blood; animal</td>
<td>Manufacture from materials of any heading, including other materials of heading No 3002. The</td>
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<td></td>
<td>blood prepared for</td>
<td>materials of this description may also be used, provided their value does not exceed 20% of</td>
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<td></td>
<td>therapeutic, prophylactic or diagnostic uses;</td>
<td>the ex-works price of the product</td>
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<td></td>
<td>antisera and other</td>
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<td></td>
<td>blood fractions and</td>
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<td></td>
<td>modified immunological</td>
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<td></td>
<td>products, whether or</td>
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<td></td>
<td>not obtained by means</td>
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<td>of biotechnological</td>
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<td></td>
<td>processes; vaccines,</td>
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<td>toxins, cultures of</td>
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<td>micro-organisms</td>
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<td>(excluding yeasts)</td>
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<td></td>
<td>and similar products:</td>
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<td>- Products consisting</td>
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<td>constituents which</td>
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<td></td>
<td>have been mixed</td>
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<td>together for</td>
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<td>therapeutic or</td>
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<td></td>
<td>prophylactic uses or</td>
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<td></td>
<td>unmixed products for</td>
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<td></td>
<td>these uses, put up in</td>
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<td></td>
<td>measured doses or in</td>
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<td>forms or packings for</td>
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<td></td>
<td>retail sale</td>
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- Other:
<table>
<thead>
<tr>
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<td></td>
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<td>or</td>
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<td>(4)</td>
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<tr>
<td>-- human blood</td>
<td>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td>-- animal blood prepared for therapeutic or prophylactic uses</td>
<td>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td>-- blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</td>
<td>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
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<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td></td>
<td>-- haemoglobin, blood globulins and serum globulins</td>
<td>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</td>
</tr>
<tr>
<td></td>
<td>-- other</td>
<td>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</td>
</tr>
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<td>(2)</td>
<td>(3) or (4)</td>
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<tr>
<td>3003 and 3004</td>
<td>Medicaments (excluding goods of heading No 3002, 3005 or 3006):</td>
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<tr>
<td></td>
<td>- Obtained from amikacin of heading No 2941</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product;</td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product;</td>
</tr>
<tr>
<td>HS heading No.</td>
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</tr>
<tr>
<td>ex Chapter 31</td>
<td>Fertilisers; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</td>
</tr>
</tbody>
</table>
| ex 3105       | Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate | Manufacture in which:  
- all the materials used are classified within a heading other than that of the product.  
However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product;  
- the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
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<tr>
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<th>or</th>
<th>Working or processing carried out on materials used to manufacture the product</th>
</tr>
</thead>
<tbody>
<tr>
<td>ex Chapter 32</td>
<td>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</td>
<td></td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex 3201</td>
<td>Tannins and their salts, ethers, esters and other derivatives</td>
<td>Manufacture from tanning extracts of vegetable origin</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3205</td>
<td>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes¹</td>
<td>Manufacture from materials of any heading, except headings Nos. 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20% of the ex-works price of the product</td>
<td></td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
</tbody>
</table>

¹ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.
<table>
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<tr>
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</thead>
<tbody>
<tr>
<td>ex Chapter 33</td>
<td>Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>3301</td>
<td>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils</td>
<td>Manufacture from materials of any heading, including materials of a different &quot;group&quot;(^1) in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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</tbody>
</table>

\(^1\) A "group" is regarded as any part of the heading separated from the rest by a semi-colon.
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</thead>
<tbody>
<tr>
<td>ex Chapter 34</td>
<td>Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, &quot;dental waxes&quot; and dental preparations with a basis of plaster; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</td>
<td>( or )</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex 3403</td>
<td>Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight</td>
<td>Operations of refining and/or one or more specific process(es)(^1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</td>
<td>( or )</td>
<td>Operations of refining and/or one or more specific process(es)(^1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</td>
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</tbody>
</table>

\(^1\) For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3
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<th>or</th>
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<tbody>
<tr>
<td>3404</td>
<td>Artificial waxes and prepared waxes:</td>
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<td></td>
<td>- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</td>
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<td></td>
<td>- Other</td>
<td>Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading No 1516; - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; - materials of heading No 3404</td>
<td></td>
<td></td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product</td>
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<tr>
<td>HS heading No.</td>
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<tr>
<td>ex Chapter 35</td>
<td>Albuminoidal substances; modified starches; glues; enzymes; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>3505</td>
<td>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</td>
<td>- Starch ethers and esters</td>
<td>Manufacture from materials of any heading, including other materials of heading No 3505</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td></td>
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<td>- Other</td>
<td>Manufacture from materials of any heading, except those of heading No 1108</td>
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<tr>
<td>ex 3507</td>
<td>Prepared enzymes not elsewhere specified or included</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
<td>or</td>
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<td>(4)</td>
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<tr>
<td><strong>Chapter 36</strong></td>
<td>Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.</td>
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<tr>
<td>ex Chapter 37</td>
<td>Photographic or cinematographic goods; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.</td>
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<tr>
<td><strong>3701</strong></td>
<td>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>3702</td>
<td>Photographic film in rolls, sensitized, unexposed</td>
<td>Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702. However, materials from heading Nos. 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td></td>
<td>Instant print film for colour photography, in packs</td>
<td>Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td></td>
<td>Other</td>
<td>Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702. However, materials from heading Nos. 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
<td>or</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<td>3704</td>
<td>Photographic plates,</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</td>
<td>(2)</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td></td>
<td>film paper, paperboard and textiles, exposed but not developed</td>
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<tr>
<td>ex Chapter 38</td>
<td>Miscellaneous chemical products; except for:</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
<td>(3)</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td></td>
<td>- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes</td>
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<tr>
<td>ex 3801</td>
<td>- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils</td>
<td>Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product</td>
<td>(4)</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td></td>
<td>Refined tall oil</td>
<td>Refining of crude tall oil</td>
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<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
<td>(3) or (4)</td>
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<tr>
<td>ex 3805</td>
<td>Spirits of sulphate turpentine, purified</td>
<td>Purification by distillation or refining of raw spirits of sulphate turpentine</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>ex 3806</td>
<td>Ester gums</td>
<td>Manufacture from resin acids</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>ex 3807</td>
<td>Wood pitch (wood tar pitch)</td>
<td>Distillation of wood tar</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>3808</td>
<td>Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products</td>
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<td>HS heading No.</td>
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<td>3809</td>
<td>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products</td>
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<td>3810</td>
<td>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products</td>
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<td>HS heading No.</td>
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<td>3811</td>
<td>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:</td>
<td>MANUFACTURE IN WHICH THE VALUE OF ALL THE MATERIALS USED DOES NOT EXCEED 50% OF THE EX-WORKS PRICE OF THE PRODUCT</td>
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<td>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</td>
<td>MANUFACTURE IN WHICH THE VALUE OF ALL THE MATERIALS USED DOES NOT EXCEED 50% OF THE EX-WORKS PRICE OF THE PRODUCT</td>
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<td>- Other</td>
<td>MANUFACTURE IN WHICH THE VALUE OF ALL THE MATERIALS USED DOES NOT EXCEED 50% OF THE EX-WORKS PRICE OF THE PRODUCT</td>
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<td>3812</td>
<td>Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics</td>
<td>MANUFACTURE IN WHICH THE VALUE OF ALL THE MATERIALS USED DOES NOT EXCEED 50% OF THE EX-WORKS PRICE OF THE PRODUCT</td>
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<td>HS heading No.</td>
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<td>3813</td>
<td>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<td>3814</td>
<td>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<td>3818</td>
<td>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<td>3819</td>
<td>Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<td>3820</td>
<td>Anti-freezing preparations and prepared de-icing fluids</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<td>HS heading No.</td>
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<td>3822</td>
<td>Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No. 3002 or 3006</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<td>3823</td>
<td>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</td>
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<td></td>
<td>- Industrial monocarboxylic fatty acids, acid oils from refining</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
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<td></td>
<td>- Industrial fatty alcohols</td>
<td>Manufacture from materials of any heading including other materials of heading No. 3823</td>
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<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<td>3824</td>
<td>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</td>
<td>- The following of this heading: Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>HS heading No.</td>
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<td>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonia or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</td>
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<td>Ion exchangers</td>
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<td>Getters for vacuum tubes</td>
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<td>109</td>
<td>Alkaline iron oxide</td>
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<td>for the purification</td>
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<td>Ammoniacal gas</td>
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<td>liquors and spent</td>
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<td>coal gas purification</td>
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<td>Sulphonaphthenic</td>
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<td>acids, their water</td>
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<td>insoluble salts and</td>
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<td>Fusel oil and Dippel's</td>
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<td>Mixtures of salts</td>
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<td>a basis of gelatin,</td>
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<td>the value of all the</td>
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<td>materials used does</td>
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<td>ex-works price of the</td>
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<td>product</td>
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3901 to 3915  Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos. ex 3907 and 3912 for which the rules are set out below:
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
<th>or</th>
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</table>
|               | - Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content | Manufacture in which:  
- the value of all the materials used does not exceed 50% of the ex-works price of the product;  
- the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹ | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
|               | - Other                | Other manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹ | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| ex 3907      | - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | Manufacture in which all the materials used are classified within a heading other than that of the product.  
However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product¹ | |

¹ In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
<table>
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<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
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<td></td>
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<td>- Polyester</td>
<td>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</td>
<td>or</td>
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<td>3912</td>
<td>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms</td>
<td>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product</td>
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<td>3916 to 3921</td>
<td>Semi-manufactures and articles of plastics; except for headings Nos. ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</td>
<td>- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked</td>
<td>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<td>- Other:</td>
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<td>HS heading No.</td>
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<td>-- Addition</td>
<td>Manufacture in which:</td>
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<td>homopolymerization</td>
<td>- the value of all the materials used does not exceed 50% of the ex-works price of the product;</td>
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<td>products in which a</td>
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<td>single monomer</td>
<td>- the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹</td>
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<td>contributes more than 99% by weight to the total polymer content</td>
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<td>-- Other</td>
<td>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹</td>
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Profile shapes and tubes

Manufacture in which:
- the value of all the materials used does not exceed 50% of the ex-works price of the product;
- the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

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¹ In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
<th>or</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
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<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>ex 3920</td>
<td>- Ionomer sheet or film</td>
<td>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium</td>
<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
<td></td>
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<tr>
<td></td>
<td>- Sheets of regenerated cellulose, polyamides or polyethylene</td>
<td>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ex 3921</td>
<td>Foils of plastic, metallized</td>
<td>Manufacture from highly transparent polyester foils with a thickness of less than 23 micron&lt;sup&gt;1&lt;/sup&gt;</td>
<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td>3922 to 3926</td>
<td>Articles of plastics</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
<td></td>
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</tr>
<tr>
<td>ex Chapter 40</td>
<td>Rubber and articles thereof; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
<td></td>
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</tbody>
</table>

<sup>1</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 percent.
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status or</th>
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</thead>
<tbody>
<tr>
<td>ex 4001</td>
<td>Laminated slabs of crepe rubber for shoes</td>
<td>Lamination of sheets of natural rubber</td>
<td></td>
</tr>
<tr>
<td>4005</td>
<td>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip</td>
<td>Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td>4012</td>
<td>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>- Retreaded pneumatic, solid or cushion tyres, of rubber</td>
<td>Retreading of used tyres</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td>Manufacture from materials of any heading, except those of heading Nos. 4011 or 4012</td>
<td></td>
</tr>
<tr>
<td>ex 4017</td>
<td>Articles of hard rubber</td>
<td>Manufacture from hard rubber</td>
<td></td>
</tr>
<tr>
<td>ex Chapter 41</td>
<td>Raw hides and skins (other than furskins) and leather; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
<td></td>
</tr>
<tr>
<td>ex 4102</td>
<td>Raw skins of sheep or lambs, without wool on</td>
<td>Removal of wool from sheep or lamb skins, with wool on</td>
<td></td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status or</td>
<td>or</td>
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<td>(1)</td>
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<td>(2)</td>
<td>(3)</td>
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<tr>
<td>4104 to 4106</td>
<td>Tanned or crust hides</td>
<td>Retanning of tanned</td>
<td>or</td>
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<td></td>
<td>and skins, without</td>
<td>leather</td>
<td>or</td>
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<td></td>
<td>wool or hair on,</td>
<td>Manufacture from</td>
<td>or</td>
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<td></td>
<td>whether or not split,</td>
<td>materials of any</td>
<td>or</td>
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<td></td>
<td>but not further</td>
<td>heading, except that of</td>
<td>or</td>
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<tr>
<td></td>
<td>prepared</td>
<td>the product</td>
<td>or</td>
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<tr>
<td>4107, 4112</td>
<td>Leather further</td>
<td>Manufacture from</td>
<td>or</td>
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<tr>
<td>and 4113</td>
<td>prepared after</td>
<td>materials of any</td>
<td>or</td>
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<td></td>
<td>tanning or crusting,</td>
<td>headings, except</td>
<td>or</td>
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<td></td>
<td>including parchment-</td>
<td>headings 4104 to 4113</td>
<td>or</td>
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<td></td>
<td>dressed leather,</td>
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<td>or</td>
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<td></td>
<td>without wool or hair</td>
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<td>on, whether or not</td>
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<td>split, other than</td>
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<td></td>
<td>leather of heading</td>
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<td>or</td>
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<tr>
<td></td>
<td>4114</td>
<td></td>
<td>or</td>
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<tr>
<td>Ex4114</td>
<td>Patent leather and</td>
<td>Manufacture from</td>
<td>or</td>
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<td></td>
<td>patent laminated</td>
<td>materials of heading</td>
<td>or</td>
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<td></td>
<td>leather; metallised</td>
<td>4104 to 4106, 4107,</td>
<td>or</td>
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<tr>
<td></td>
<td>leather</td>
<td>4112 or 4113, provided</td>
<td>or</td>
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<td>that their total value</td>
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<td>does not exceed 50% of</td>
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<td>the ex-works price of</td>
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<td>the product</td>
<td>or</td>
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<tr>
<td>Chapter 42</td>
<td>Articles of leather;</td>
<td>Manufacture in which</td>
<td>or</td>
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<td>saddlery and</td>
<td>all the materials used</td>
<td>or</td>
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<td>harness; travel</td>
<td>are classified within a</td>
<td>or</td>
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<td>goods, handbags and</td>
<td>heading other than that</td>
<td>or</td>
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<td>similar containers;</td>
<td>of the product</td>
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<td></td>
<td>articles of animal</td>
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<td>or</td>
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<td></td>
<td>gut (other than silk</td>
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<td>or</td>
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<td></td>
<td>worm gut)</td>
<td></td>
<td>or</td>
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<tr>
<td>ex Chapter 43</td>
<td>Furskins and artificial</td>
<td>Manufacture in which</td>
<td>or</td>
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<tr>
<td></td>
<td>fur; manufactures</td>
<td>all the materials used</td>
<td>or</td>
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<td></td>
<td>thereof; except for:</td>
<td>are classified within a</td>
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<td>heading other than that</td>
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<td></td>
<td></td>
<td>of the product</td>
<td>or</td>
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<tr>
<td>ex 4302</td>
<td>Tanned or dressed</td>
<td></td>
<td>or</td>
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<td></td>
<td>furskins, assembled:</td>
<td></td>
<td>or</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<td>(4)</td>
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<tr>
<td></td>
<td>- Plates, crosses and similar forms</td>
<td>Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td>Manufacture from non-assembled, tanned or dressed furskins</td>
<td></td>
</tr>
<tr>
<td>4303</td>
<td>Articles of apparel, clothing accessories and other articles of furskin</td>
<td>Manufacture from non-assembled tanned or dressed furskins of heading No 4302</td>
<td></td>
</tr>
<tr>
<td>ex Chapter 44</td>
<td>Wood and articles of wood; wood charcoal; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
<td></td>
</tr>
<tr>
<td>ex 4403</td>
<td>Wood roughly squared</td>
<td>Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down</td>
<td></td>
</tr>
<tr>
<td>ex 4407</td>
<td>Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed</td>
<td>Planing, sanding or finger-jointing</td>
<td></td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>ex 4408</td>
<td>Veneer sheets and sheets 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 finger-jointed</td>
<td>Splicing, planing, sanding or finger-jointing</td>
<td></td>
</tr>
<tr>
<td>ex 4409</td>
<td>Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:</td>
<td>Sanding or finger-jointing</td>
<td>Beading or moulding</td>
</tr>
<tr>
<td></td>
<td>- Sanded or finger-jointed</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>- Beadings and mouldings</td>
<td></td>
<td></td>
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<tr>
<td>ex 4410 to ex 4413</td>
<td>Beadings and mouldings, including moulded skirting and other moulded boards</td>
<td></td>
<td>Beading or moulding</td>
</tr>
<tr>
<td>ex 4415</td>
<td>Packing cases, boxes, crates, drums and similar packings, of wood</td>
<td>Manufacture from boards not cut to size</td>
<td></td>
</tr>
<tr>
<td>ex 4416</td>
<td>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood</td>
<td>Manufacture from riven staves, not further worked than sawn on the two principal surfaces</td>
<td></td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
<td>or</td>
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<tr>
<td>ex 4418</td>
<td>- Builders’ joinery and carpentry of wood</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Beadings and mouldings</td>
<td>Beading or moulding</td>
<td></td>
</tr>
<tr>
<td>ex 4421</td>
<td>Match splints; wooden pegs or pins for footwear</td>
<td>Manufacture from wood of any heading except drawn wood of heading No 4409</td>
<td></td>
</tr>
<tr>
<td>ex Chapter 45</td>
<td>Cork and articles of cork; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
<td></td>
</tr>
<tr>
<td>Chapter 46</td>
<td>Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
<td></td>
</tr>
<tr>
<td>Chapter 47</td>
<td>Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>ex Chapter 48</td>
<td>Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
<td></td>
</tr>
<tr>
<td>ex 4811</td>
<td>Paper and paperboard, ruled, lined or squared only</td>
<td>Manufacture from paper-making materials of Chapter 47</td>
<td></td>
</tr>
<tr>
<td>4816</td>
<td>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes</td>
<td>Manufacture from paper-making materials of Chapter 47</td>
<td></td>
</tr>
<tr>
<td>ex 4817</td>
<td>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery</td>
<td>Manufacturing in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td>ex 4818</td>
<td>Toilet paper</td>
<td>Manufacture from paper-making materials of Chapter 47</td>
<td></td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<td>(2)                                                                                          (3) or (4)</td>
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</tr>
<tr>
<td>ex 4819</td>
<td>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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</tr>
<tr>
<td></td>
<td>ex 4820</td>
<td>Letter pads</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td></td>
<td>ex 4823</td>
<td>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape</td>
<td>Manufacture from paper-making materials of Chapter 47</td>
</tr>
<tr>
<td>ex Chapter 49</td>
<td>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
<td></td>
</tr>
<tr>
<td>4909</td>
<td>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</td>
<td>Manufacture from materials not classified within heading Nos. 4909 or 4911</td>
<td></td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status or Manufacture from materials not classified in heading Nos. 4909 or 4911</td>
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<tr>
<td>4910</td>
<td>Calendars of any kind, printed, including calendar blocks:</td>
<td>- Calendars of the &quot;perpetual&quot; type or with replaceable blocks mounted on bases other than paper or paperboard</td>
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<td>Manufacture in which:</td>
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<td>- all the materials used are classified within a heading other than that of the product;</td>
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<td></td>
<td></td>
<td>- the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
<td></td>
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<tr>
<td></td>
<td>- Other</td>
<td>Manufacture from materials not classified in heading Nos. 4909 or 4911</td>
<td></td>
</tr>
<tr>
<td>ex Chapter 50</td>
<td>Silk; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
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<td></td>
<td></td>
<td>Carding or combing of silk waste</td>
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<tr>
<td>ex 5003</td>
<td>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed</td>
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</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<td>(3) or (4)</td>
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**5004 to ex 5006**  
Silk yarn and yarn spun from silk waste  
Manufacture from\(^1\):  
- raw silk or silk waste carded or combed or otherwise prepared for spinning,  
- other natural fibres not carded or combed or otherwise prepared for spinning,  
- chemical materials or textile pulp, or  
- paper-making materials

- **Incorporating rubber thread**  
  Manufacture from single yarn\(^1\)

- **Other**  
  Manufacture from\(^1\):  
  - coir yarn,  
  - natural fibres,  
  - man-made staple fibres not carded or combed or otherwise prepared for spinning,  
  - chemical materials or textile pulp, or  
  - paper

or

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\(^1\) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
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<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
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<tr>
<td></td>
<td>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td>ex Chapter 51</td>
<td>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
</tbody>
</table>
| 5106 to 5110  | Yarn of wool, of fine or coarse animal hair or of horsehair | Manufacture from:
- raw silk or silk waste carded or combed or otherwise prepared for spinning,
- natural fibres not carded or combed or otherwise prepared for spinning,
- chemical materials or textile pulp, or
- paper-making materials |

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
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<tbody>
<tr>
<td>5111 to 5113</td>
<td>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</td>
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<td></td>
<td>- Incorporating rubber thread</td>
<td>Manufacture from single yarn&lt;sup&gt;1&lt;/sup&gt;</td>
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<td></td>
<td>- Other</td>
<td>Manufacture from&lt;sup&gt;1&lt;/sup&gt;:</td>
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<tr>
<td></td>
<td></td>
<td>- coir yarn,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- natural fibres,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- chemical materials or textile pulp, or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- paper</td>
</tr>
<tr>
<td></td>
<td></td>
<td>or</td>
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<tr>
<td></td>
<td></td>
<td>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
</tr>
<tr>
<td>---------------</td>
<td>------------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>ex Chapter 52 Cotton; except for:</td>
<td>(1)</td>
</tr>
<tr>
<td>5204 to 5207</td>
<td>Yarn and thread of cotton</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td></td>
<td>Manufacture from¹:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- natural fibres not carded or combed or otherwise prepared for spinning,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- chemical materials or textile pulp, or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- paper-making materials</td>
<td></td>
</tr>
<tr>
<td>5208 to 5212</td>
<td>Woven fabrics of cotton:</td>
<td>Manufacture from single yarn¹</td>
</tr>
<tr>
<td></td>
<td>- Incorporating rubber thread</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td>Manufacture from¹:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- coir yarn,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- natural fibres,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- chemical materials or textile pulp, or</td>
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<tr>
<td></td>
<td></td>
<td>- paper</td>
</tr>
</tbody>
</table>

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
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<td></td>
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<td></td>
<td>Printing accompanied</td>
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<td></td>
<td>by at least two</td>
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</tr>
<tr>
<td></td>
<td>preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</td>
<td></td>
</tr>
</tbody>
</table>

ex Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:

Yarn of other vegetable textile fibres; paper yarn

Manufacture in which all the materials used are classified within a heading other than that of the product

Manufacture from¹:
- raw silk or silk waste carded or combed or otherwise prepared for spinning,
- natural fibres not carded or combed or otherwise prepared for spinning,
- chemical materials or textile pulp, or
- paper-making materials
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
</tr>
</thead>
<tbody>
<tr>
<td>5309 to 5311</td>
<td>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Incorporating rubber thread</td>
<td>Manufacture from single yarn(^1)</td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td>Manufacture from(^1):</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- coir yarn,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- natural fibres,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- chemical materials or textile pulp, or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- paper</td>
</tr>
<tr>
<td></td>
<td></td>
<td>or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</td>
</tr>
</tbody>
</table>

\(^1\) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
</tr>
</thead>
<tbody>
<tr>
<td>5401 to 5406</td>
<td>Yarn, monofilament and thread of man-made filaments</td>
<td>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- natural fibres not carded or combed or otherwise prepared for spinning,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- chemical materials or textile pulp, or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- paper-making materials</td>
</tr>
<tr>
<td>5407 and 5408</td>
<td>Woven fabrics of man-made filament yarn:</td>
<td>Manufacture from single yarn¹</td>
</tr>
<tr>
<td></td>
<td>- Incorporating rubber thread</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td>Manufacture from</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- coir yarn,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- natural fibres,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- chemical materials or textile pulp, or</td>
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<tr>
<td></td>
<td></td>
<td>- paper</td>
</tr>
</tbody>
</table>

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
</tr>
</thead>
<tbody>
<tr>
<td>5501 to 5507</td>
<td>Man-made staple fibres</td>
<td>Manufacture from chemical materials or textile pulp</td>
</tr>
</tbody>
</table>
| 5508 to 5511   | Yarn and sewing thread of man-made staple fibres | Manufacture from\(^1\):  
- raw silk or silk waste carded or combed or otherwise prepared for spinning,  
- natural fibres not carded or combed or otherwise prepared for spinning,  
- chemical materials or textile pulp, or  
- paper-making materials |

or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product.
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
<th>or</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td>5512 to 5516</td>
<td>Woven fabrics of man-made staple fibres:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Incorporating rubber thread</td>
<td>Manufacture from single yarn\textsuperscript{1}</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td>Manufacture from\textsuperscript{1}: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</td>
<td></td>
</tr>
</tbody>
</table>

\textsuperscript{1} For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
<th>or</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td>ex Chapter 56</td>
<td>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</td>
<td>Manufacture from(^1): - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials</td>
<td>or</td>
</tr>
<tr>
<td>5602</td>
<td>Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt</td>
<td>Manufacture from (^1): - natural fibres, - chemical materials or textile pulp</td>
<td>or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>However: - polypropylene filament of heading No 5402, - polypropylene fibres of heading No 5503 or 5506 or - polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</td>
<td>or</td>
</tr>
</tbody>
</table>

\(^1\) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
</tr>
</tbody>
</table>

- Other
  - Manufacture from\(^1\):
    - natural fibres,
    - man-made staple fibres made from casein, or
    - chemical materials or textile pulp

5604 Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:
  - Other
    - Manufacture from rubber thread or cord, not textile covered

---

\(^1\) For special conditions relating to products made of a mixture of textile materials,
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
</tr>
</thead>
</table>
| 5605          | Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from\(^1\):  
- natural fibres,  
- man-made staple fibres not carded or combed or otherwise processed for spinning,  
- chemical materials or textile pulp, or  
- paper-making materials |
| 5606          | Gimped yarn, and strip and the like of heading No 5404 or 5405 , gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn | Manufacture from\(^1\):  
- natural fibres,  
- man-made staple fibres not carded or combed or otherwise processed for spinning,  
- chemical materials or textile pulp, or  
- paper-making materials |

Chapter 57  
Carpets and other textile floor coverings:  
- Of needleloom felt  
Manufacture from\(^1\):  
- natural fibres, or  
- chemical materials or textile pulp  
However:  
see Introductory Note 5
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status or</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td></td>
<td>polypropylene filament of heading No 5402,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>polypropylene fibres of heading No 5503 or 5506 or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>polypropylene filament tow of heading No 5501,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td></td>
<td>jute fabric may be used as backing</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Of other felt</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Manufacture from:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>natural fibres not carded or combed or otherwise processed for spinning, or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>chemical materials or textile pulp</td>
<td></td>
</tr>
</tbody>
</table>

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

a The use of jute yarn is authorised from 1 July 2000
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td>(2)</td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td>Manufacture from(^1):</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- coir or jute yarn (^a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- synthetic or artificial filament yarn,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- natural fibres, or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- man-made staple fibres not carded or combed or otherwise processed for spinning</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- jute fabric may be used as backing</td>
</tr>
<tr>
<td></td>
<td>Other manufacture from1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</td>
<td>Manufacture from single yarn(^1)</td>
</tr>
<tr>
<td>ex Chapter 58</td>
<td></td>
<td>- natural fibres,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- chemical materials or textile pulp,</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status or</td>
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<tr>
<td>---------------</td>
<td>------------------------</td>
<td>-------------------------------------------------</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
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<tr>
<td></td>
<td></td>
<td>Printing accompanied</td>
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<td></td>
<td>by at least two</td>
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<td></td>
<td></td>
<td>preparatory or finishing</td>
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<tr>
<td></td>
<td></td>
<td>operations (such as scouring, bleaching,</td>
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<tr>
<td></td>
<td></td>
<td>mercerizing, heat setting, raising,</td>
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<td></td>
<td></td>
<td>calendering, shrink resistance processing,</td>
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<td></td>
<td></td>
<td>permanent finishing, decatizing, impregnating,</td>
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<td></td>
<td></td>
<td>mending and burling) where the value of the</td>
</tr>
<tr>
<td></td>
<td></td>
<td>unprinted fabric used does not exceed 47.5%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>of the ex-works price of the product</td>
</tr>
<tr>
<td>5805</td>
<td>Hand-woven tapestries</td>
<td>Manufacture in which all the materials used</td>
</tr>
<tr>
<td></td>
<td>of the types gobelins,</td>
<td>are classified within a heading other than that</td>
</tr>
<tr>
<td></td>
<td>flanders, aubusson,</td>
<td>of the product</td>
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<tr>
<td></td>
<td>beauvais and the like,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and needle-worked</td>
<td></td>
</tr>
<tr>
<td></td>
<td>tapestries (for example,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>petit point, cross</td>
<td></td>
</tr>
<tr>
<td></td>
<td>stitch), whether or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>not made up</td>
<td></td>
</tr>
<tr>
<td>5810</td>
<td>Embroidery in the</td>
<td>Manufacture in which:</td>
</tr>
<tr>
<td></td>
<td>piece, in strips or in</td>
<td>- all the materials used are classified within a</td>
</tr>
<tr>
<td></td>
<td>motifs</td>
<td>heading other than that of the product;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- the value of all the materials used does</td>
</tr>
<tr>
<td></td>
<td></td>
<td>not exceed 50% of the ex-works price of the</td>
</tr>
<tr>
<td></td>
<td></td>
<td>product</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
</tr>
<tr>
<td>---------------</td>
<td>------------------------</td>
<td>--------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>5901</td>
<td>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</td>
<td>Manufacture from yarn or other</td>
</tr>
<tr>
<td>5902</td>
<td>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Containing not more than 90 % by weight of textile materials</td>
<td>Manufacture from yarn or other</td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td>Manufacture from chemical materials or textile pulp</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
</tr>
<tr>
<td>---------------</td>
<td>------------------------</td>
<td>------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>5903</td>
<td>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902</td>
<td>Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</td>
</tr>
<tr>
<td>5904</td>
<td>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</td>
<td>Manufacture from yarn¹</td>
</tr>
<tr>
<td>5905</td>
<td>Textile wall coverings:</td>
<td></td>
</tr>
</tbody>
</table>

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>- Impregnated, coated, covered or laminated with rubber, plastics or other materials</td>
<td>(3) or (4)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Manufacture from yarn</td>
</tr>
<tr>
<td>(2)</td>
<td>- Other</td>
<td>Manufacturing from yarn&lt;sup&gt;1&lt;/sup&gt;:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- coir yarn,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- natural fibres,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- chemical materials or textile pulp,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
</tr>
</tbody>
</table>

5906 Rubberized textile fabrics, other than those of heading No 5902:

- Knitted or crocheted fabrics
  Manufacture from:\n  - natural fibres,
  - man-made staple fibres not carded or combed or otherwise processed for spinning, or
  - chemical materials or textile pulp

- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials
  Manufacture from chemical materials

- Other
  Manufacture from yarn

---

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status or</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5907</td>
<td>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</td>
<td>Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td>5908</td>
<td>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: - Incandescent gas mantles, impregnated</td>
<td>Manufacture from tubular knitted gas mantle fabric</td>
<td></td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status or</td>
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<td></td>
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<td>(4)</td>
<td></td>
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<tr>
<td>- Other</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
<td></td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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</tr>
</tbody>
</table>
| (1) 5909 to 5911 | *Textile articles of a kind suitable for industrial use:*  
  - Polishing discs or rings other than of felt of heading No 5911  
  - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911 | Manufacture from yarn or waste fabrics or rags of heading No 6310  
Manufacture from\(^1\):  
- coir yarn,  
- the following materials:  
  - yarn of polytetrafluoroethylene\(^2\),  
  - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,  
  - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of \(m\)-phenylenediamine and isophthalic acid,  
  - monofil of polytetrafluoroethylene\(^2\)  
  - yarn of synthetic textile fibres of poly-\(p\)-phenylene terephthalamide,  
  - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn\(^2\)  
  - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol |
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status or (4)</th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
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<td>(2)</td>
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<tr>
<td></td>
<td>- Other</td>
<td>(3)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Manufacture from¹:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- coir yarn,</td>
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<tr>
<td></td>
<td></td>
<td>- natural fibres,</td>
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<td></td>
<td></td>
<td>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</td>
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<tr>
<td></td>
<td></td>
<td>- chemical materials or textile pulp</td>
</tr>
<tr>
<td>Chapter 60</td>
<td>Knitted or crocheted fabrics</td>
<td>Manufacture from¹:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- natural fibres,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- chemical materials or textile pulp</td>
</tr>
<tr>
<td>Chapter 61</td>
<td>Articles of apparel and clothing accessories, knitted or crocheted:</td>
<td></td>
</tr>
</tbody>
</table>

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory note 5
² The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
</tr>
<tr>
<td></td>
<td>- 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</td>
<td>Manufacture from yarn&lt;sup&gt;1,2&lt;/sup&gt;</td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td>Manufacture from&lt;sup&gt;1&lt;/sup&gt;:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- natural fibres,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- chemical materials or textile pulp</td>
</tr>
<tr>
<td>ex Chapter 62</td>
<td>Articles of apparel and clothing accessories, not knitted or crocheted; except for:</td>
<td>Manufacture from yarn&lt;sup&gt;1,2&lt;/sup&gt;</td>
</tr>
<tr>
<td></td>
<td>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered</td>
<td></td>
</tr>
<tr>
<td>ex 6202, ex 6204,</td>
<td></td>
<td>Manufacture from yarn&lt;sup&gt;1&lt;/sup&gt;</td>
</tr>
<tr>
<td>ex 6206, ex 6209 and ex 6211</td>
<td></td>
<td>or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product&lt;sup&gt;1&lt;/sup&gt;</td>
</tr>
</tbody>
</table>

<sup>1</sup> See Introductory Note 6.

<sup>2</sup> See Introductory Note 6.
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) ex 6210 and ex 6216</td>
<td>Fire-resistant equipment of fabric covered with foil of aluminized polyester</td>
<td>Manufacture from yarn(^1) or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product(^1)</td>
</tr>
<tr>
<td>6213 and 6214</td>
<td>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered</td>
<td>Manufacture from unbleached single yarn(^1,2) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product(^1)</td>
</tr>
</tbody>
</table>

\(^2\) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
</tr>
<tr>
<td>- Other</td>
<td>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:</td>
<td></td>
</tr>
</tbody>
</table>

| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212: | |

1,2 Unbleached single yarn refers to yarn which has been removed from the spinning process except for removal of any impurities.
<table>
<thead>
<tr>
<th>HS heading No.</th>
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<th>Working or processing carried out on non-originating materials that confers originating status</th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
</tr>
<tr>
<td></td>
<td>- Embroidered</td>
<td>Manufacture from yarn(^1) or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product(^1)</td>
</tr>
<tr>
<td></td>
<td>- Fire-resistant equipment of fabric covered with foil of aluminized polyester</td>
<td>Manufacture from yarn(^1) or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product(^1)</td>
</tr>
<tr>
<td></td>
<td>- Interlinings for collars and cuffs, cut out</td>
<td>Manufacture in which:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- all the materials used are classified within a heading other than that of the product;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td>Manufacture from yarn(^1)</td>
</tr>
</tbody>
</table>

1 See Introductory Note 6.
2 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
<table>
<thead>
<tr>
<th>HS heading No.</th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>ex Chapter 63</td>
<td>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
<td></td>
</tr>
<tr>
<td>6301 to 6304</td>
<td>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Of felt, of nonwovens</td>
<td>Manufacture from natural fibres, or chemical materials or textile pulp</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Other:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>-- Embroidered</td>
<td>Manufacture from unbleached single yarn(^1,3): or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-- Other</td>
<td>Manufacture from unbleached single yarn(^1,3)</td>
<td></td>
</tr>
</tbody>
</table>

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1 See Introductory Note 6.
2 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
3 For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status or</th>
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</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td>6305</td>
<td>Sacks and bags, of a kind used for the packing of goods</td>
<td>Manufacture from¹: - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp</td>
<td></td>
</tr>
<tr>
<td>6306</td>
<td>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens</td>
<td>Manufacture from¹,²: - natural fibres, or - chemical materials or textile pulp</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td>Manufacture from unbleached single yarn¹,²</td>
<td></td>
</tr>
<tr>
<td>6307</td>
<td>Other made-up articles, including dress patterns</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td></td>
</tr>
</tbody>
</table>

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5
² See Introductory Note 6.
<table>
<thead>
<tr>
<th>HS heading No.</th>
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<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
</tr>
<tr>
<td>6308</td>
<td>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</td>
<td>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 their total value does not exceed 15% of the ex-works price of the set</td>
</tr>
<tr>
<td>ex Chapter 64</td>
<td>Footwear, gaiters and the like; except for:</td>
<td>Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406</td>
</tr>
<tr>
<td>6406</td>
<td>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex Chapter 65</td>
<td>Headgear and parts thereof, except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
</tr>
<tr>
<td>6503</td>
<td>Felt hats and other</td>
<td>Manufacture from yarn or textile fibres&lt;sup&gt;1&lt;/sup&gt;</td>
</tr>
<tr>
<td></td>
<td>felt headgear, made</td>
<td></td>
</tr>
<tr>
<td></td>
<td>from the hat bodies,</td>
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</tr>
<tr>
<td></td>
<td>hoods or plateaux of</td>
<td></td>
</tr>
<tr>
<td></td>
<td>heading No 6501,</td>
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</tr>
<tr>
<td></td>
<td>whether or not lined</td>
<td></td>
</tr>
<tr>
<td></td>
<td>or trimmed</td>
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</tr>
<tr>
<td>6505</td>
<td>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed</td>
<td>Manufacture from yarn or textile fibres&lt;sup&gt;1&lt;/sup&gt;</td>
</tr>
</tbody>
</table>

| ex Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |

| 6601          | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | 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 in which all the materials used are classified within a heading other than that of the product |

<sup>1</sup> See Introductory Note 6.
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
</tr>
</thead>
<tbody>
<tr>
<td>ex Chapter 68</td>
<td>Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex 6803</td>
<td>Articles of slate or of agglomerated slate</td>
<td>Manufacture from worked slate</td>
</tr>
<tr>
<td>ex 6812</td>
<td>Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate</td>
<td>Manufacture from materials of any heading</td>
</tr>
<tr>
<td>ex 6814</td>
<td>Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials</td>
<td>Manufacture from worked mica (including agglomerated or reconstituted mica)</td>
</tr>
<tr>
<td>Chapter 69</td>
<td>Ceramic products</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex Chapter 70</td>
<td>Glass and glassware; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex 7003</td>
<td>Glass with a non-reflecting layer</td>
<td>Manufacture from materials of heading No. 7001</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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</tr>
<tr>
<td>7006</td>
<td>Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials</td>
<td>Manufacture from materials of heading No 7001</td>
</tr>
<tr>
<td>7007</td>
<td>Safety glass, consisting of toughened (tempered) or laminated glass</td>
<td>Manufacture from materials of heading No 7001</td>
</tr>
<tr>
<td>7008</td>
<td>Multiple-walled insulating units of glass</td>
<td>Manufacture from materials of heading No 7001</td>
</tr>
<tr>
<td>7009</td>
<td>Glass mirrors, whether or not framed, including rear-view mirrors</td>
<td>Manufacture from materials of heading No 7001</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
</tr>
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</tr>
<tr>
<td>(1) 7010</td>
<td>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</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>(2) ex 7019</td>
<td>Articles (other than yarn) of glass fibres</td>
<td>Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
</tr>
<tr>
<td>---------------</td>
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</tr>
<tr>
<td>ex Chapter 71</td>
<td>Natural or cultured pearls, precious or semi-precious stones, precious metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex 7101</td>
<td>Natural or cultured pearls, graded and temporarily strung for convenience of transport</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex 7102, ex 7103 and ex 7104</td>
<td>Worked precious or semi-precious stones (natural, synthetic or reconstructed)</td>
<td>Manufacture from unworked precious or semi-precious stones</td>
</tr>
<tr>
<td>7106, 7108 and 7110</td>
<td>Precious metals: Unwrought</td>
<td>Manufacture from materials not classified within heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
</tr>
<tr>
<td></td>
<td>- Semi-manufactured or in powder form</td>
<td>Manufacture from unwrought precious metals</td>
</tr>
<tr>
<td>ex 7107, ex 7109 and ex 7111</td>
<td>Metals clad with precious metals, semi-manufactured</td>
<td>Manufacture from metals clad with precious metals, unwrought</td>
</tr>
<tr>
<td>7116</td>
<td>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>7117</td>
<td>Imitation jewellery</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex Chapter 72</td>
<td>Iron and steel; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>7207</td>
<td>Semi-finished products of iron or non-alloy steel</td>
<td>Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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</tr>
<tr>
<td>7208 to 7216</td>
<td>Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</td>
<td>Manufacture from ingots or other primary forms of heading No 7206</td>
</tr>
<tr>
<td>7217</td>
<td>Wire of iron or non-alloy steel</td>
<td>Manufacture from semi-finished materials of heading No 7207</td>
</tr>
<tr>
<td>ex 7218, 7219 to 7222</td>
<td>Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel</td>
<td>Manufacture from ingots or other primary forms of heading No 7218</td>
</tr>
<tr>
<td>7223</td>
<td>Wire of stainless steel</td>
<td>Manufacture from semi-finished materials of heading No 7218</td>
</tr>
<tr>
<td>ex 7224, 7225 to 7228</td>
<td>Semi-finished products, 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</td>
<td>Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224</td>
</tr>
<tr>
<td>7229</td>
<td>Wire of other alloy steel</td>
<td>Manufacture from semi-finished materials of heading No 7224</td>
</tr>
<tr>
<td>ex Chapter 73</td>
<td>Articles of iron or steel; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
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</tr>
<tr>
<td>ex 7301</td>
<td>Sheet piling</td>
<td>Manufacture from materials of heading No 7206</td>
</tr>
<tr>
<td>7302</td>
<td>Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, 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 specialized for jointing or fixing rails</td>
<td>Manufacture from materials of heading No 7206</td>
</tr>
<tr>
<td>7304, 7305 and 7306</td>
<td>Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel</td>
<td>Manufacture from materials of heading No 7206, 7207, 7218 or 7224</td>
</tr>
<tr>
<td>ex 7307</td>
<td>Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts</td>
<td>Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
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<tr>
<td>7308</td>
<td>Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, 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</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used</td>
</tr>
<tr>
<td>ex 7315</td>
<td>Skid chain</td>
<td>Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex Chapter 74</td>
<td>Copper and articles thereof; except for:</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
</tr>
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</tr>
<tr>
<td>7401</td>
<td>Copper mattes; cement copper (precipitated copper)</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>7402</td>
<td>Unrefined copper; copper anodes for electrolytic refining</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>7403</td>
<td>Refined copper and copper alloys, unwrought:</td>
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<td>- Refined copper</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td></td>
<td>- Copper alloys and refined copper containing other elements</td>
<td>Manufacture from refined copper, unwrought, or waste and scrap of copper</td>
</tr>
<tr>
<td>7404</td>
<td>Copper waste and scrap</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>7405</td>
<td>Master alloys of copper</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
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</tr>
<tr>
<td>ex Chapter 75</td>
<td>Nickel and articles thereof; except for:</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>7501 to 7503</td>
<td>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex Chapter 76</td>
<td>Aluminium and articles thereof; except for:</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>7601</td>
<td>Unwrought aluminium</td>
<td>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium.</td>
</tr>
<tr>
<td>7602</td>
<td>Aluminium waste or scrap</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
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</tbody>
</table>
| 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 | Manufacture in which:  
- all the materials used are classified within a heading other than 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;  
- the value of all the materials used does not exceed 50% of the ex-works price of the product |
| Chapter 77    | Reserved for possible future use in HS |
| ex Chapter 78 | Lead and articles thereof; except for:  
- Refined lead | Manufacture in which:  
- all the materials used are classified within a heading other than that of the product;  
- the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7801          | Unwrought lead:  
- Refined lead | Manufacture from "bullion" or "work" lead |
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status or</th>
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<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
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<td>(4)</td>
</tr>
<tr>
<td>- Other</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7802</td>
<td>Lead waste and scrap</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
<td></td>
</tr>
<tr>
<td>ex Chapter 79</td>
<td>Zinc and articles thereof; except for:</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
<td></td>
</tr>
<tr>
<td>7901</td>
<td>Unwrought zinc</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used</td>
<td></td>
</tr>
<tr>
<td>7902</td>
<td>Zinc waste and scrap</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<td>(3) or (4)</td>
<td></td>
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</tbody>
</table>
| ex Chapter 80 | Tin and articles thereof; except for: | Manufacture in which:  
- all the materials used are classified within a heading other than that of the product;  
- the value of all the materials used does not exceed 50% of the ex-works price of the product |
<p>| 8001          | Unwrought tin          | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used |
| 8002 and 8007 | Tin waste and scrap; other articles of tin | Manufacture in which all the materials used are classified within a heading other than that of the product |
| Chapter 81    | Other base metals; cermets; articles thereof: | Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product |</p>
<table>
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<tr>
<th>HS heading No.</th>
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<td>(3) or (4)</td>
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<tr>
<td>(1)</td>
<td>(2)</td>
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</tr>
<tr>
<td>- Other</td>
<td></td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex Chapter 82</td>
<td>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>8206</td>
<td>Tools of two or more of the heading Nos. 8202 to 8205, put up in sets for retail sale</td>
<td>Manufacture in which all the materials used are classified within a heading other than heading Nos. 8202 to 8205. However, tools of heading Nos. 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
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</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>8207</td>
<td>Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>8208</td>
<td>Knives and cutting blades, for machines or for mechanical appliances</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex 8211</td>
<td>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
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<tr>
<td>8214</td>
<td>Other articles of cutlery (for example, hair clippers, butchers’ or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used</td>
</tr>
<tr>
<td>8215</td>
<td>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used</td>
</tr>
<tr>
<td>ex Chapter 83</td>
<td>Miscellaneous articles of base metal; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>ex 8302</td>
<td>Other mountings, fittings and similar articles suitable for buildings, and automatic door closers</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product</td>
</tr>
<tr>
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<tr>
<td>ex 8306</td>
<td>Statuettes and other ornaments, of base metal</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex Chapter 84</td>
<td>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex 8401</td>
<td>Nuclear fuel elements</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product(^1)</td>
</tr>
</tbody>
</table>

\(^1\) This rule shall apply until 31 December 1998.
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
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<th>or</th>
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<tbody>
<tr>
<td>8402</td>
<td>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
</tr>
<tr>
<td>8403 and ex 8404</td>
<td>Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers</td>
<td>Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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</tr>
<tr>
<td>8406</td>
<td>Steam turbines and other vapour turbines</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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</tr>
<tr>
<td>8407</td>
<td>Spark-ignition reciprocating or rotary internal combustion piston engines</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>8408</td>
<td>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>8409</td>
<td>Parts suitable for use solely or principally with the engines of heading No 8407 or 8408</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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</tr>
<tr>
<td>8411</td>
<td>Turbo-jets, turbo propellers and other gas turbines</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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</tr>
<tr>
<td>8412</td>
<td>Other engines and motors</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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</tr>
<tr>
<td>ex 8413</td>
<td>Rotary positive displacement pumps</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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| ex 8414       | Industrial fans, blowers and the like | Manufacture in which:  
- all the materials used are classified within a heading other than that of the product;  
- the value of all the materials used does not exceed 40% of the ex-works price of the product | or | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product  
| 8415          | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | or |  
| 8418          | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415 | Manufacture in which:  
- all the materials used are classified within a heading other than that of the product;  
- the value of all the materials used does not exceed 40% of the ex-works price of the product;  
- the value of all the non-originating materials used does not exceed the value of the originating materials used | or | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
<table>
<thead>
<tr>
<th>HS heading No.</th>
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<th>or</th>
<th>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</th>
</tr>
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<tbody>
<tr>
<td>ex 8419</td>
<td>Machines for wood, paper pulp and paperboard industries</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>8420</td>
<td>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>8423</td>
<td>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<tr>
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<tr>
<td>8425 to 8428</td>
<td>Lifting, handling,</td>
<td>Manifacture: in which the value of all the materials used does not exceed 40% of the ex-works price of the product; where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product</td>
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<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<tr>
<td></td>
<td>loading or unloading machinery</td>
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<tr>
<td>8429</td>
<td>Self-propelled</td>
<td>Road rollers: Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td></td>
<td>bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
<td>or</td>
<td>(4)</td>
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<td>Other</td>
<td>Manufacture:</td>
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<td>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</td>
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<td>- where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product</td>
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<tr>
<td>8430</td>
<td>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</td>
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<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<tr>
<td></td>
<td>ex 8431</td>
<td>- where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product</td>
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<td></td>
<td>Parts suitable for use solely or principally with road rollers</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>8439</td>
<td>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<tr>
<td>8441</td>
<td>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<tr>
<td>8444 to 8447</td>
<td>Machines of these headings for use in the textile industry</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>ex 8448</td>
<td>Auxiliary machinery for use with machines of headings Nos. 8444 and 8445</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>8452</td>
<td>Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</td>
<td>Manufacture:</td>
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<td>- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</td>
<td>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</td>
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<td>- Other</td>
<td>- where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used;</td>
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<td>- the thread tension, crochet and zigzag mechanisms used are already originating</td>
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<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
<td>or</td>
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<tr>
<td>8456 to 8466</td>
<td>Machine-tools and machines and their parts and accessories of headings Nos. 8456 to 8466</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>8469 to 8472</td>
<td>Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>8480</td>
<td>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<tr>
<td>8482</td>
<td>Ball or roller bearings</td>
<td>Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status (3) or (4)</td>
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<td>8484</td>
<td>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>8485</td>
<td>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>ex Chapter 85</td>
<td>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:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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</table>
| 8501          | Electric motors and generators (excluding generating sets) | Manufacture:  
- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  
- where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10% of the ex-works price of the product |             |                                                                                                  |
| ex 8502       | Electric generating sets and rotary converters | Manufacture:  
- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  
- where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product |             | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
<p>| ex 8504       | Power supply units for automatic data-processing machines | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |             |                                                                                                  |</p>
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
<th>or</th>
<th>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</th>
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</thead>
<tbody>
<tr>
<td>ex 8518</td>
<td>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
<td>(3)</td>
<td>(4)</td>
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<tr>
<td>8519</td>
<td>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
<td>(3)</td>
<td>(4)</td>
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<tr>
<td>8520</td>
<td>Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
<td>(3)</td>
<td>(4)</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>8521</td>
<td>Video recording or reproducing apparatus, whether or not incorporating a video tuner</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
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<tr>
<td>8522</td>
<td>Parts and accessories suitable for use solely or principally with the apparatus of heading Nos. 8519 to 8521</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>8523</td>
<td>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>8524</td>
<td>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
<td>or</td>
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<td>(3) or (4)</td>
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<tr>
<td>183</td>
<td>- Matrices and masters for the production of records</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td></td>
<td>- Other</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
<td></td>
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<tr>
<td>8525</td>
<td>Transmission apparatus for radiotelephony, radiotelegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
<td>or</td>
<td>Manufacturing process requirements</td>
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<tr>
<td>8526</td>
<td>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
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<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<tr>
<td>8527</td>
<td>Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
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<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<tr>
<td>8528</td>
<td>Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
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<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<td>8529</td>
<td>Parts suitable for use solely or principally with the apparatus of heading Nos. 8525 to 8528:</td>
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<tr>
<td></td>
<td>- Suitable for use solely or principally with video recording or reproducing apparatus</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</td>
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<td>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
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<td></td>
<td>- Other</td>
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<tr>
<td>8535 and 8536</td>
<td>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits</td>
<td>Manufacture:</td>
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<td>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</td>
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<td>- where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product</td>
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<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
<td>or</td>
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<td>8537</td>
<td>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product</td>
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<td>ex 8541</td>
<td>Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<td>8542</td>
<td>Electronic integrated circuits and microassemblies</td>
<td><strong>(3)</strong> <strong>or</strong> <strong>(4)</strong> manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<td><strong>(3)</strong> <strong>or</strong> <strong>(4)</strong> manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<td>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</td>
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<td>- where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product</td>
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<td><strong>(3)</strong> <strong>or</strong> <strong>(4)</strong> manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<td>8544</td>
<td>Insulated (including enamelled or anodised) wire, cable</td>
<td><strong>(3)</strong> <strong>or</strong> <strong>(4)</strong> manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>(including coaxial cable) and other insulated electric</td>
<td><strong>(3)</strong> <strong>or</strong> <strong>(4)</strong> manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>conductors, whether or not fitted with connectors; optical</td>
<td><strong>(3)</strong> <strong>or</strong> <strong>(4)</strong> manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>fibre cables, made up of individually sheathed fibres,</td>
<td><strong>(3)</strong> <strong>or</strong> <strong>(4)</strong> manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>whether or not assembled with electric conductors or fitted</td>
<td><strong>(3)</strong> <strong>or</strong> <strong>(4)</strong> manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>with connectors</td>
<td><strong>(3)</strong> <strong>or</strong> <strong>(4)</strong> manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>HS heading No.</td>
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<td>8545</td>
<td>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>8546</td>
<td>Electrical insulators of any material</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>8547</td>
<td>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>HS heading No.</td>
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<td>materials used does</td>
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<td>not exceed 40% of the</td>
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<td>(3)</td>
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<td>8548</td>
<td>Waste and scrap of</td>
<td>(1) Waste and scrap of primary cells, primary batteries and</td>
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<td>primary cells,</td>
<td>electric accumulator; spent</td>
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<td>primary batteries and</td>
<td>primary cells, spent</td>
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<td>electric accumulators;</td>
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<td>electrical parts of</td>
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<td>machinery or</td>
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<td>ex Chapter 86</td>
<td>Railway or tramway</td>
<td>(1) Railway or tramway</td>
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<td>locomotives, rolling-</td>
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<td>tramway track</td>
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<td>and parts thereof</td>
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<td>traffic signaling</td>
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<td>kinds; except for:</td>
<td>except for:</td>
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<td>HS heading No.</td>
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<td>(1) 8608</td>
<td>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>8709 ex Chapter 87</td>
<td>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<td>8710</td>
<td>Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<td>8711</td>
<td>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</td>
<td>Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product</td>
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<td>-- Exceeding 50 cc</td>
<td>Manufacture:   - in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  - where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<tr>
<td>ex 8712</td>
<td>Bicycles without ball bearings</td>
<td>Manufacture from materials not classified in heading No 8714</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<td>HS heading No.</td>
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<td>8715</td>
<td>Baby carriages and parts thereof</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<td>8716</td>
<td>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<tr>
<td>ex Chapter 88</td>
<td>Aircraft, spacecraft, and parts thereof; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>8805</td>
<td>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles</td>
<td>Manufacture from materials of any heading including other materials of heading No 8804</td>
<td>or</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<td>HS heading No.</td>
<td>Description of product</td>
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<tr>
<td>Chapter 89</td>
<td>Ships, boats and floating structures</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used</td>
<td></td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>Chapter 90</td>
<td>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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<td>9001</td>
<td>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>(1) 9002</td>
<td>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>(2) 9004</td>
<td>Spectacles, goggles and the like, corrective, protective or other</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>ex 9005</td>
<td>Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
<td>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</td>
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| ex 9006       | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs | Manufacture in which:  
- all the materials used are classified within a heading other than that of the product;  
- the value of all the materials used does not exceed 40% of the ex-works price of the product;  
- the value of all the non-originating materials used does not exceed the value of the originating materials used |    | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 9007          | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | Manufacture in which:  
- all the materials used are classified within a heading other than that of the product;  
- the value of all the materials used does not exceed 40% of the ex-works price of the product;  
- the value of all the non-originating materials used does not exceed the value of the originating materials used |    | Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
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<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
<th>or</th>
<th>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</th>
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<tr>
<td>9011</td>
<td>Compound optical microscopes, including those for photomicrography, cinemicrography or microprojection</td>
<td>- all the materials used are classified within a heading other than that of the product;</td>
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<td>- the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
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<td>ex 9014</td>
<td>Other navigational instruments and appliances</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>9015</td>
<td>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>9016</td>
<td>Balances of a sensitivity of 5 cg or better, with or without weights</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>9017</td>
<td>Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>9018</td>
<td>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</td>
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<td>HS heading No.</td>
<td>Description of product</td>
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<td>(1)</td>
<td>- Dentists' chairs incorporating dental appliances or dentists' spittoons</td>
<td>Manufacture from materials of any heading, including other materials of heading No 9018</td>
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<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>- Other</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<td>9019</td>
<td>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<td>9020</td>
<td>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</td>
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<td>9024</td>
<td>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>9025</td>
<td>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>9026</td>
<td>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<td>9027</td>
<td>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td>9028</td>
<td>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
<td>or</td>
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<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
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<tr>
<td>- Other</td>
<td>Revolution counters,</td>
<td>- Manufacture:</td>
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<tr>
<td></td>
<td>production counters,</td>
<td>- in which the value of all the materials used</td>
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<td></td>
<td>taximeters,</td>
<td>- does not exceed 40% of the ex-works price of</td>
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<td></td>
<td>mileometers,</td>
<td>- the product;</td>
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<td></td>
<td>pedometers and the</td>
<td>- where the value of all</td>
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<td></td>
<td>like; speed indicators</td>
<td>- the non-originating materials used</td>
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<td></td>
<td>and tachometers,</td>
<td>- does not exceed the value of the originating</td>
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<td></td>
<td>other than those of</td>
<td>- materials used</td>
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<td></td>
<td>heading Nos. 9014 or</td>
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<td></td>
<td>9015; stroboscopes</td>
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<tr>
<td>9029</td>
<td>Oscilloscopes,</td>
<td>Manufacture in which</td>
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<td></td>
<td>spectrum analysers</td>
<td>- the value of all the</td>
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<td></td>
<td>and other instruments</td>
<td>- the materials used</td>
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<td></td>
<td>and apparatus for</td>
<td>- does not exceed 40% of the ex-works price of</td>
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<td></td>
<td>measuring or</td>
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<td>checking electrical</td>
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<td>quantities, excluding</td>
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<td>meters of heading No</td>
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<td></td>
<td>9028; instruments and</td>
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<td></td>
<td>apparatus for</td>
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<td></td>
<td>measuring or</td>
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<td></td>
<td>detecting alpha,</td>
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<td></td>
<td>beta, gamma, X-ray,</td>
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<td></td>
<td>cosmic or other</td>
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<td></td>
<td>ionizing radiations</td>
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</tbody>
</table>

Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product.
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3) or (4)</td>
</tr>
<tr>
<td>9031</td>
<td>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>9032</td>
<td>Automatic regulating or controlling instruments and apparatus</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>9033</td>
<td>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex Chapter 91</td>
<td>Clocks and watches and parts thereof; except for:</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>9105</td>
<td>Other clocks</td>
<td>Manufacture:</td>
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<td></td>
<td></td>
<td>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</td>
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<tr>
<td></td>
<td></td>
<td>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
</tr>
<tr>
<td>9109</td>
<td>Clock movements, complete and assembled</td>
<td>Manufacture:</td>
</tr>
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<td></td>
<td></td>
<td>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</td>
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<tr>
<td></td>
<td></td>
<td>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</td>
</tr>
<tr>
<td>9110</td>
<td>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements</td>
<td>Manufacture:</td>
</tr>
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<td></td>
<td></td>
<td>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</td>
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<tr>
<td></td>
<td></td>
<td>- where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works price of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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</tr>
<tr>
<td>9111</td>
<td>Watch cases and parts thereof</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>9112</td>
<td>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
</tr>
<tr>
<td>9113</td>
<td>Watch straps, watch bands and watch bracelets, and parts thereof:</td>
<td></td>
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<tr>
<td></td>
<td>- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</td>
<td>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td></td>
<td>- Other</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
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<tr>
<td>Chapter 92</td>
<td>Musical instruments;</td>
<td>Manufacture in which</td>
</tr>
<tr>
<td></td>
<td>parts and accessories</td>
<td>the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td></td>
<td>of such articles</td>
<td></td>
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<tr>
<td>Chapter 93</td>
<td>Arms and</td>
<td>Manufacture in which</td>
</tr>
<tr>
<td></td>
<td>ammunition; parts</td>
<td>the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
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<td></td>
<td>and accessories</td>
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<td></td>
<td>thereof</td>
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<tr>
<td>ex Chapter 94</td>
<td>Furniture; bedding,</td>
<td>Manufacture in which</td>
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<tr>
<td></td>
<td>mattresses, mattress</td>
<td>all the materials used</td>
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<tr>
<td></td>
<td>supports, cushions</td>
<td>are classified within a</td>
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<td></td>
<td>and similar stuffed</td>
<td>heading other than that</td>
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<td>furnishings; lamps</td>
<td>of the product</td>
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<td></td>
<td>and lighting fittings,</td>
<td>or</td>
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<td></td>
<td>not elsewhere specified</td>
<td>Manufacture in which</td>
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<td></td>
<td>or included;</td>
<td>the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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<tr>
<td></td>
<td>illuminated signs,</td>
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<td></td>
<td>illuminated name-plates</td>
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<td></td>
<td>and the like;</td>
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<td></td>
<td>prefabricated buildings</td>
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<td></td>
<td>; except for:</td>
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<td>ex 9401 and</td>
<td>Base metal furniture,</td>
<td>Manufacture in which</td>
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<tr>
<td>ex 9403</td>
<td>incorporating unstuffed</td>
<td>all the materials used</td>
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<tr>
<td></td>
<td>cotton cloth of a</td>
<td>are classified in a</td>
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<td></td>
<td>weight of 300 g/m2 or</td>
<td>heading other than that</td>
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<td></td>
<td>less</td>
<td>of the product</td>
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<td></td>
<td>or</td>
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<td>Manufacture from</td>
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<td></td>
<td>cotton cloth already</td>
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<td>made up in a form</td>
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<td>ready for use of</td>
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<td></td>
<td>heading No 9401 or</td>
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<td>9403, provided:</td>
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<td></td>
<td></td>
<td>Manufacture in which</td>
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<td></td>
<td></td>
<td>the value of all the materials used does not exceed 40% of the ex-works price of the product</td>
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</tbody>
</table>

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<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3) and (4)</td>
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<tr>
<td>9405</td>
<td>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included</td>
<td>- its value does not exceed 25% of the ex-works price of the product; &lt;br&gt;- all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403</td>
</tr>
<tr>
<td>9406</td>
<td>Prefabricated buildings</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex Chapter 95</td>
<td>Toys, games and sports requisites; parts and accessories thereof; except for:</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
<tr>
<td>HS heading No.</td>
<td>Description of product</td>
<td>Working or processing carried out on non-originating materials that confers originating status</td>
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</tbody>
</table>
| 9503          | Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds | Manufacture in which:  
- all the materials used are classified within a heading other than that of the product;  
- the value of all the materials used does not exceed 50% of the ex-works price of the product |
<p>| ex 9506       | Golf clubs and parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used |
| ex Chapter 96 | Miscellaneous manufactured articles; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from &quot;worked&quot; carving materials of the same heading |</p>
<table>
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<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
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</thead>
<tbody>
<tr>
<td>ex 9603</td>
<td>Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops</td>
<td>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>9605</td>
<td>Travel sets for personal toilet, sewing or shoe or clothes cleaning</td>
<td>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 their total value does not exceed 15% of the ex-works price of the set</td>
</tr>
</tbody>
</table>
| 9606          | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture in which:  
- all the materials used are classified within a heading other than that of the product;  
- the value of all the materials used does not exceed 50% of the ex-works price of the product |
<table>
<thead>
<tr>
<th>HS heading No.</th>
<th>Description of product</th>
<th>Working or processing carried out on non-originating materials that confers originating status</th>
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<td>(3) or (4)</td>
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<td>(2)</td>
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<tr>
<td>9612</td>
<td>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes</td>
<td>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex 9613</td>
<td>Lighters with piezo-igniter</td>
<td>Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30% of the ex-works price of the product</td>
</tr>
<tr>
<td>ex 9614</td>
<td>Smoking pipes and pipe bowls</td>
<td>Manufacture from roughly shaped blocks</td>
</tr>
<tr>
<td>Chapter 97</td>
<td>Works of art, collectors' pieces and antiques</td>
<td>Manufacture in which all the materials used are classified within a heading other than that of the product</td>
</tr>
</tbody>
</table>