

ANNEX

to the

Commission Delegated Regulation

supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council with regard to detailed rules of specifying some of the provisions of the Union Customs Code

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTIES AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

ANNEX 22-01-DA

Introductory notes and list of substantial processing or working operations conferring non-preferential origin

**INTRODUCTORY NOTES**

1. **Definitions**

1.1References to "manufacturing", "producing" or "processing" goods include any kind of working, assembly or processing operation.

Methods of obtaining goods include manufacturing, producing, processing**,** raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

1.2 "Material" includes ingredients, parts, components, subassemblies and goods that were physically incorporated into another good or were subject to a process in the production of another good.

"Originating material" means a material whose country of origin, as determined under these rules, is the same country as the country in which the material is used in production.

"Non-originating material" means a material whose country of origin, as determined under these rules, is not the same country as the country in which that material is used in production.

"Product" means the product being manufactured, even if it is intended for later use in another manufacturing operation.

1.3 Value added rule

* 1. "X% value added rule" means manufacture where the increase in value acquired as a result of working and processing, and if applicable, the incorporation of parts originating in the country of manufacture represents at least X% of the ex-works price of the product. "X" represents the percentage indicated for each heading.
  2. "Value acquired as a result of working and processing and incorporation of parts originating in the country of manufacture" means the increase in value resulting from the assembly itself, together with any preparatory, finishing and checking operations, and from the incorporation of any parts originating in the country where the operations in question were carried out, including profit and the general costs borne in that country as a result of the operations.
  3. “Ex-works price” means the price paid or to be paid for the product ready for collection at the manufacturer's premises in whose undertaking the last working or processing is carried out; this price must reflect all costs related to the manufacturing of the product (including the cost of all the materials used), minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported;

1.4 Complete making up

The term ‘complete making-up’ used in the list means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed. However, making-up shall not necessarily be considered as incomplete where one or more finishing operations have not been carried out.

1.5 Where the term "country" is used in this Annex, it shall be understood to refer to "country or territory".

1. **Application of the rules in this Annex**

2.1 The rules provided in this Annex are to be applied to goods on the basis of their classification in the Harmonised System, as well as on further criteria which may be provided for in addition to the Harmonised System headings or subheadings created specifically for the purposes of this Annex. A Harmonised System heading or subheading which is further subdivided using such criteria is referred to in this Annex as 'split heading' or 'split subheading'. "Harmonised System" means the Harmonized Commodity Description and Coding System (also referred to as “HS”) as amended pursuant to the Recommendations of 26 June 2009 and of 26 June 2010 of the Customs Cooperation Council.

Classification of goods within headings and subheadings of the Harmonised System is governed bythe General rules for the interpretation of the Harmonised System and any relative Section, Chapter and Subheading Notes to that System. Those rules and notes form part of the Combined Nomenclature, which is set out in Annex I to Council regulation (EEC) No 2658/87. For the purposes of the identification of a correct split heading or subheading for certain goods in this Annex, the General rules for the interpretation of the Harmonised System and any relative Section, Chapter and Subheading notes to that System, are to apply *mutatis mutandis*, unless otherwise required in this Annex.

2.2 Reference to a change in tariff classification in the primary rules laid down below shall apply only to non-originating materials.

2.3 Materials which have acquired originating status in a country are considered to be originating materials of that country for the purpose of determining the origin of a good incorporating such materials, or of a good made from such materials by further working or processing in that country.

2.4 When it is not commercially practical to keep separate stocks of interchangeable materials or goods originating in different countries, the country of origin of commingled materials or goods that are interchangeable may be allocated on the basis of an inventory management method recognized in the country in which the materials or goods were commingled.

2.5 For the purposes of the application of primary rules based on tariff classification change, non-originating materials that do not satisfy the primary rule shall, unless otherwise specified in a certain Chapter, be disregarded, provided that the total value of such materials does not exceed 10% of the ex-works price of the good.

2.6 Primary rules laid down at Chapter level (Chapter primary rules) have the same value as primary rules laid down at subdivision level and can be applied alternatively.

1. **Glossary**

The primary rules at subdivision level, when they are based on a change in tariff classification, can be expressed using the following abbreviations.

**CC** -change to the chapter in question from any other chapter

**CTH** ‑ change to the heading in question from any other heading

**CTSH** - change to the subheading in question from any other subheading or from any other heading

**CTHS** - change to the split heading in question from any other split of this heading or from any other heading

**CTSHS** ‑ change to the split subheading in question from any other split of this subheading or from any other subheading or heading

**Section I**

**LIVE ANIMALS; ANIMAL PRODUCTS**

CHAPTER 2

**Meat and edible meat offal**

**Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter note:**

Where the primary rule for headings 0201 until 0206 is not met, the meat (offal) shall be considered as originating in the country where the animals from which it was obtained were fattened or reared for the longest period.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

| HS 2012 Code | | Description of goods | | Primary rules | |
| --- | --- | --- | --- | --- | --- |
| **0201** | | **Meat of bovine animals, fresh or chilled.** | | The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering. | |
| **0202** | | **Meat of bovine animals, frozen** | | The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering. | |
| **0203** | | **Meat of swine, fresh, chilled or frozen.** | | The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering. | |
| **0204** | | **Meat of sheep or goats, fresh, chilled or frozen.** | | The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering. | |
| **0205** | | **Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.** | | The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering. | |

CHAPTER 4

**Dairy produce; birds' eggs; natural honey; edible products of animal origin,  
not elsewhere specified or included**

**Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of products from headings 0401 to 0404 shall be the country of origin of the materials that account for more than 50% by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

| HS 2012 Code | Description of goods | | Primary rules |
| --- | --- | --- | --- |
| ex 0408 | - Birds' eggs, not in shell, dried, and egg yolks, dried | The origin of the goods shall be the country where drying took place (after breaking and separation where appropriate) of:  - birds' eggs, in shell, fresh or preserved, falling within HS heading ex 0407  - birds' eggs, not in shell, other than dried, falling within HS heading ex 0408  - egg yolks, other than dried, falling within HS heading ex 0408 | |

**Section II**

VEGETABLE PRODUCTS

CHAPTER 9

**Coffee, tea, maté and spices**

**Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

| HS 2012 Code | | Description of goods | | Primary rules | | |
| --- | --- | --- | --- | --- | --- | --- |
|  | | - Coffee, not roasted: | |  |
| 0901 11 | | -- Not decaffeinated | | The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state. |
| 0901 12 | | -- Decaffeinated | | The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state. |
|  | | - Coffee, roasted | |  |
| 0901 21 | | -- Not decaffeinated | | CTSH |
| 0901 22 | | -- Decaffeinated | | CTSH |

CHAPTER 14

**Vegetable plaiting materials; vegetable products not elsewhere specified or included**

**Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

| HS 2012 Code | Description of goods | | Primary rules | |
| --- | --- | --- | --- | --- |
| ex 1404 | | | Cotton linters, bleached | | The origin of the goods shall be the country where the product is made from raw cotton, the value of which does not exceed 50% of the ex-works price of the product | |

**Section IV**

**PREPARED FOODSTUFFS;**

**BEVERAGES, SPIRITS AND VINEGAR;**

**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

CHAPTER 17

**Sugars and sugar confectionery**

**Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

| HS 2012 Code | | Description of goods | | | Primary rules |
| --- | --- | --- | --- | --- | --- |
| **1701** | | **Cane or beet sugar and chemically pure sucrose, in solid form** | CC | | |
| **1702** | | **Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel** | ***As specified for split headings*** | | |
| ex 1702 (a) | | - Chemically pure lactose, maltose, glucose and fructose | CTHS | | |
| ex 1702 (b) | | - Other | CC | | |
| **1703** | | **Molasses resulting from the extraction or refining of sugar** | CC | | |
| **1704** | | **Sugar confectionery (including white chocolate), not containing cocoa** | CTH | | |

CHAPTER 20

**Preparations of vegetables, fruit, nuts or other parts of plants**

**Chapter residual rule applicable to mixtures**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of products of heading 2009 (fruit juices (including grape must) and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter) shall be the country of origin of the materials that account for more than 50% by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

| HS 2012 Code | Description of goods | | Primary rules | |
| --- | --- | --- | --- | --- |
| ex 2009 | | Grape juice Other | | CTH, except from grape must of heading 2204 |

CHAPTER 22

**Beverages, spirits and vinegar**

**Chapter residual rule applicable to mixtures**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of wine (heading 2204), vermouth (heading 2205), spirits, liqueurs and spirituous beverages (heading 2208) shall be the country of origin of the materials that account for more than 85% in volume of the mixture. The weight or volume of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

For goods of this Chapter, except for heading 2208, where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

| HS 2012 Code | | Description of goods | | | Primary rules | |
| --- | --- | --- | --- | --- | --- | --- |
| ex 2204 | | Wine of fresh grapes intended for the preparation of vermouth containing added must of fresh grapes, concentrated or not, or alcohol | The origin of the goods shall be the country where the grapes were obtained in their natural or unprocessed state. | |
| ex 2205 | | Vermouth | Manufacture from wine of fresh grapes containing must of fresh grapes, concentrated or not, or alcohol, falling within heading 2204 | |

**Section VI**

**PRODUCTS OF THE CHEMICAL**

**OR ALLIED INDUSTRIES**

CHAPTER 34

**Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| ex 3401 | Felt and non-wovens, impregnated, coated or covered with soap or detergent | Manufacture from felt or non-wovens |
| ex 3405 | Felt and non-wovens, impregnated, coated or covered with polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations | Manufacture from felt or non-wovens |

CHAPTER 35

**Albuminoidal substances; modified starches; glues; enzymes**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| ex 3502 | Dried egg albumin: | Drying (after breaking and separation, where appropriate) of:  — birds' eggs, in shell, fresh or preserved, falling within HS heading ex 0407  — birds' eggs, not in shell, other than dried, falling within HS heading ex 0408 or  — egg whites, other than dried, falling within HS heading ex 3502 |

**Section VIII**

**RAW HIDES AND SKINS, LEATHER, FURSKINS AND**

**ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS,**

**HANDBAGS AND SIMILAR CONTAINERS;**

**ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)**

CHAPTER 42

**Articles of leather; saddlery and harness; travel goods, handbags and similar containers;**

**articles of animal gut (other than silk-worm gut)**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | | Primary rules | | |
| --- | --- | --- | --- | --- | --- |
| ex 4203 | | **-**Articles of apparel of leather or of composition leather | | Complete making-up |

**Section X**

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF**

CHAPTER 49

**Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| ex 4910 | Ceramic calendars of any kind, printed, including calendar blocks, decorated. | CTH |

**Section XI**

**TEXTILES AND TEXTILE ARTICLES**

CHAPTER 50

**Silk**

**Chapter Note :**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **5001** | **Silk-worm cocoons suitable for reeling.** | CTH |
| **5002** | **Raw silk (not thrown).** | CTH |
| **5003** | **Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).** | CTH |
| **5004** | **Silk yarn (other than yarn spun from silk waste) not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5005** | **Yarn spun from silk waste, not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5006** | **Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.** | ***As specified for split headings*** |
| ex 5006 (a) | Silk-worm gut | CTH |
| ex 5006 (b) | Other | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5007** | **Woven fabrics of silk or of silk waste** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations. |

CHAPTER 51

**Wool, fine or coarse animal hair; horsehair yarn and woven fabric**

**Chapter Note :**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **5101** | **Wool, not carded or combed** | ***As specified for split headings*** |
| ex 5101 (a) | - Greasy, including fleece-washed wool: | CTH |
| ex 5101 (b) | -degreased, not carbonized | Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50% of the ex-works price of the product |
| ex 5101 (c) | -carbonized | Manufacture from degreased wool, not carbonized, the value of which does not exceed 50% of the ex-works price of the product |
| **5102** | **Fine or coarse animal hair, not carded or combed.** | CTH |
| **5103** | **Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock** | ***As specified for split headings*** |
| ex 5103 (a) | Waste of wool or of fine or coarse animal hair,  carbonized | Manufacture from non-carbonized waste, the value of which does not exceed 50% of the ex-works price of the product |
| ex 5103 (b) | other | CTH |
| **5104** | **Garnetted stock of wool or of fine or coarse animal hair.** | CTH |
| **5105** | **Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).** | CTH |
| **5106** | **Yarn of carded wool, not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5107** | **Yarn of combed wool, not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5108** | **Yarn of fine animal hair (carded or combed), not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5109** | **Yarn of wool or of fine animal hair, put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5110** | **Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5111** | **Woven fabrics of carded wool or of carded fine animal hair.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5112** | **Woven fabrics of combed wool or of combed fine animal hair.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5113** | **Woven fabrics of coarse animal hair or of horsehair.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |

CHAPTER 52

**Cotton**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **5201** | **Cotton, not carded or combed.** | ***As specified for split headings*** |
| ex 5201 (a) | Cotton, not carded or combed,  bleached | Manufacture from raw cotton, the value of which does not exceed 50% of the ex-works price of the product |
| ex 5201 (b) | other | CTH |
| **5202** | **Cotton waste (including yarn waste and garnetted stock).** | CTH |
| **5203** | **Cotton, carded or combed.** | CTH |
| **5204** | **Cotton sewing thread, whether or not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5205** | **Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5206** | **Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5207** | **Cotton yarn (other than sewing thread) put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5208** | **Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5209** | **Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5210** | **Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5211** | **Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5212** | **Other woven fabrics of cotton.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |

CHAPTER 53

**Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **5301** | **Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).** | CTH |
| **5302** | **True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).** | CTH |
| **5303** | **Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).** | CTH |
| **[5304]** |  |  |
| **5305** | **Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).** | CTH |
| **5306** | **Flax yarn.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5307** | **Yarn of jute or of other textile bast fibres of heading 5303.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5308** | **Yarn of other vegetable textile fibres; paper yarn.** | ***As specified for split headings*** |
| ex 5308 (a) | -Yarn of other vegetable textile fibres | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| ex 5308 (b) | **-**paper yarn | CTH |
| **5309** | **Woven fabrics of flax.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5310** | **Woven fabrics of jute or of other textile bast fibres of heading 5303.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5311** | **Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.** | ***As specified for split headings*** |
| ex 5311 (a) | Woven fabrics of other vegetable textile fibres | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex 5311 (b) | woven fabrics of paper yarn | CTH |

CHAPTER 54

**Man-made filaments; strip and the like of man-made textile materials**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **5401** | **Sewing thread of man-made filaments, whether or not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5402** | **Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5403** | **Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5404** | **Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5405** | **Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5406** | **Man-made filament yarn (other than sewing thread), put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5407** | **Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5408** | **Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |

CHAPTER 55

**Man-made staple fibres**

**Chapter Note :**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **5501** | **Synthetic filament tow.** | Manufacture from chemical materials or textile pulp |
| **5502** | **Artificial filament tow.** | Manufacture from chemical materials or textile pulp |
| **5503** | **Synthetic staple fibres, not carded, combed or otherwise processed for spinning.** | Manufacture from chemical materials or textile pulp |
| **5504** | **Artificial staple fibres, not carded, combed or otherwise processed for spinning.** | Manufacture from chemical materials or textile pulp |
| **5505** | **Waste (including noils, yarn waste and garnetted stock) of man‑made fibres.** | Manufacture from chemical materials or textile pulp |
| **5506** | **Synthetic staple fibres, carded, combed or otherwise processed for spinning.** | Manufacture from chemical materials or textile pulp or waste falling within heading 5505 |
| **5507** | **Artificial staple fibres, carded, combed or otherwise processed for spinning.** | Manufacture from chemical materials or textile pulp or waste falling within heading 5505 |
| **5508** | **Sewing thread of man-made staple fibres, whether or not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached ,accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5509** | **Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5510** | **Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5511** | **Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.** | Manufacture from:  -natural fibres not carded or combed or otherwise prepared for spinning,  -grege silk or silk waste,  -chemical materials or textile pulp, or  -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning  Or  Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product |
| **5512** | **Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5513** | **Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5514** | **Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5515** | **Other woven fabrics of synthetic staple fibres.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5516** | **Woven fabrics of artificial staple fibres.** | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |

CHAPTER 56

**Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof**

**Chapter Note :**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **5601** | **Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.** | Manufacture from fibres |
| **5602** | **Felt, whether or not impregnated, coated, covered or laminated.** | ***As specified for split headings*** |
| ex 5602 (a) | - Felt: printed, dyed (including dyed white) | Manufacture from fibres  Or  Printing or dyeing of unbleached or prebleached felt, accompanied by preparatory or finishing operations |
| ex 5602 (b) | Impregnated, coated, covered or laminated | Impregnation, coating, covering, or laminating of felt, unbleached |
| ex 5602 (c) | - Other | Manufacture from fibres |
| **5603** | **Nonwovens, whether or not impregnated, coated, covered or laminated.** | ***As specified for split headings*** |
| ex 5603 (a) | - Nonwovens: printed, dyed (including dyed white) | Manufacture from fibres  Or  Printing or dyeing of unbleached or prebleached non-wovens, accompanied by preparatory or finishing operations |
| ex 5603 (b) | Impregnated, coated, covered or laminated | Impregnation, coating, covering, or laminating of non-wovens, unbleached |
| ex 5603 (c) | - Other | Manufacture from fibres |
| **5604** | **Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics.** | ***As specified for split headings*** |
| ex 5604 (a) | Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered |
| ex 5604 (b) | -other | Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached |
| **5605** | **Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal.** | CTH |
| **5606** | **Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.** | CTH |
| **5607** | **Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics** | Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament |
| **5608** | **Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.** | CTH |
| **5609** | **Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included*.*** | Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament |

CHAPTER 57

**Carpets and other textile floor coverings**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **5701** | **Carpets and other textile floor coverings, knotted, whether or not made up.** | CTH |
| **5702** | **Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.** | CTH |
| **5703** | **Carpets and other textile floor coverings, tufted, whether or not made up.** | CTH |
| **5704** | **Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.** | Manufacture from fibres |
| **5705** | **Other carpets and other textile floor coverings, whether or not made up.** | CTH |

CHAPTER 58

**Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **5801** | **Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806*.*** | ***As specified for split headings*** |
| ex 5801 (a) | - Fabrics: printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex 5801 (b) | -impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex 5801 (c) | - Other | Manufacture from yarn |
| **5802** | **Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703.** | ***As specified for split headings*** |
| ex 5802 (a) | - Fabrics: printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex 5802 (b) | -impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex 5802 (c) | - Other | Manufacture from yarn |
| **5803** | **Gauze, other than narrow fabrics of heading 5806** | ***As specified for split headings*** |
| ex 5803 (a) | - Gauze, other than narrow fabrics of heading 5806: printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex 5803 (b) | -impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex 5803 (c) | - Other | Manufacture from yarn |
| **5804** | **Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002.** | ***As specified for split headings*** |
| ex 5804 (a) | - Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002: printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex 5804 (b) | -impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex 5804 (c) | - Other | Manufacture from yarn |
| **5805** | **Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.** | ***As specified for split headings*** |
| ex 5805 (a) | - printed or dyed | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex 5805 (b) | -impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex 5805 (c) | -other | Manufacture from yarn |
| **5806** | **Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)** | ***As specified for split headings*** |
| ex 5806 (a) | - printed or dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex 5806 (b) | -impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex 5806 (c) | - other | Manufacture from yarn |
| **5807** | **Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered*.*** | ***As specified for split headings*** |
| ex 5807 (a) | - Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered: printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex 5807 (b) | -impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex 5807 (c) | - Other | Manufacture from yarn |
| **5808** | **Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.** | ***As specified for split headings*** |
| ex 5808 (a) | - Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles: printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex 5808 (b) | -impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex 5808 (c) | - Other | Manufacture from yarn |
| **5809** | **Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.** | ***As specified for split headings*** |
| ex 5809 (a) | - Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included : printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex 5809 (b) | -impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex 5809 (c) | - Other | Manufacture from yarn |
| **5810** | **Embroidery in the piece, in strips or in motifs*.*** | Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product |
| **5811** | **Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810** | ***As specified for split headings*** |
| ex 5811 (a) | - Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810: printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex 5801 (b) | -impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex 5811 (c) | - Other | Manufacture from yarn |

CHAPTER 59

**Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **5901** | **Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations*.*** | Manufacture from unbleached fabrics |
| **5902** | **Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.** | Manufacture from yarn |
| **5903** | **Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.** | Manufacture from unbleached fabrics  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5904** | **Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.** | Manufacture from unbleached fabrics, felt or non-wovens |
| **5905** | **Textile wall coverings*.*** | Manufacture from unbleached fabrics  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5906** | **Rubberised textile fabrics, other than those of heading 5902.** | Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics |
| **5907** | **Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.** | Manufacture from unbleached fabrics  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| **5908** | **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*.*** | Manufacture from yarn |
| **5909** | **Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.** | Manufacture from yarn or fibres |
| **5910** | **Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.** | Manufacture from yarn or fibres |
| **5911** | **Textile products and articles, for technical uses, specified in Note 7 to this Chapter.** | ***As Specified for split headings*** |
| ex 5911 (a) | - polishing discs or rings other than of felt | Manufacture from yarn, waste fabrics or rags falling within heading 6310 |
| ex 5911 (b) | - Other | Manufacture from yarn or fibres |

CHAPTER 60

**Knitted or crocheted fabrics**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **6001** | **Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6001 (a) | -printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex 6001 (b) | - Other | Manufacture from yarn |
| **6002** | **Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 6001.** | ***As specified for split headings*** |
| ex 6002 (a) | - printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex 6002 (b) | - Other | Manufacture from yarn |
| **6003** | **Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of Heading 6001 or 6002.** | ***As specified for split headings*** |
| ex 6003 (a) | printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex 6003 (b) | - Other | Manufacture from yarn |
| **6004** | **Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 6001.** | ***As specified for split headings*** |
| ex 6004 (a) | printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex 6004 (b) | - Other | Manufacture from yarn |
| **6005** | **Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004.** | ***As specified for split headings*** |
| ex 6005 (a) | printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex 6005 (b) | - Other | Manufacture from yarn |
| **6006** | **Other knitted or crocheted fabrics.** | ***As specified for split headings*** |
| ex 6006 (a) | printed, dyed (including dyed white) | Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex 6006 (b) | - Other | Manufacture from yarn |

CHAPTER 61

**Articles of apparel and clothing accessories, knitted or crocheted**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **6101** | **Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading 6103.** | ***As specified for split headings*** |
| ex 6101 (a) | -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 | Complete making-up |
| ex 6101 (b) | - other | Manufacture from yarn |
| **6102** | **Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of Heading 6104.** | ***As specified for split headings*** |
| ex 6102 (a) | -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 | Complete making-up |
| ex 6102 (b) | - other | Manufacture from yarn |
| **6103** | **Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.** | ***As specified for split headings*** |
| ex 6103 (a) | -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 | Complete making-up |
| ex 6103 (b) | - other | Manufacture from yarn |
| **6104** | **Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.** | ***As specified for split headings*** |
| ex 6104 (a) | -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 | Complete making-up |
| ex 6104 (b) | - other | Manufacture from yarn |
| **6105** | **Men's or boys' shirts, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6105 (a) | -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 | Complete making-up |
| ex 6105 (b) | - other | Manufacture from yarn |
| **6106** | **Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6106 (a) | -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 | Complete making-up |
| ex 6106 (b) | - other | Manufacture from yarn |
| **6107** | **Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6107 (a) | -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 | Complete making-up |
| ex 6107 (b) | - other | Manufacture from yarn |
| **6108** | **Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6108 (a) | -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 | Complete making-up |
| ex 6108 (b) | - other | Manufacture from yarn |
| **6109** | **T-shirts, singlets and other vests, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6109 (a) | -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 | Complete making-up |
| ex 6109 (b) | - other | Manufacture from yarn |
| **6110** | **Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6110 (a) | -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 | Complete making-up |
| ex 6110 (b) | - other | Manufacture from yarn |
| **6111** | **Babies' garments and clothing accessories, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6111 (a) | -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 | Complete making-up |
| ex 6111 (b) | - other | Manufacture from yarn |
| **6112** | **Track suits, ski suits and swimwear, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6112 (a) | -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 | Complete making-up |
| ex 6112 (b) | - other | Manufacture from yarn |
| **6113** | **Garments, made up of knitted or crocheted fabrics of Heading 5903, 5906 or 5907.** | ***As specified for split headings*** |
| ex 6113 (a) | -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 | Complete making-up |
| ex 6113 (b) | - other | Manufacture from yarn |
| **6114** | **Other garments, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6114 (a) | -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 | Complete making-up |
| ex 6114 (b) | - other | Manufacture from yarn |
| **6115** | **Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6115 (a) | -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 | Complete making-up |
| ex 6115 (b) | - other | Manufacture from yarn |
| **6116** | **Gloves, mittens and mitts, knitted or crocheted.** | ***As specified for split headings*** |
| ex 6116 (a) | -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 | Complete making-up |
| ex 6116 (b) | - other | Manufacture from yarn |
| **6117** | **Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.** | ***As specified for split headings*** |
| ex 6117 (a) | -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 | Complete making-up |
| ex 6117 (b) | - other | Manufacture from yarn |

CHAPTER 62

**Articles of apparel and clothing accessories, not knitted or crocheted**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **6201** | **Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 6203.** | ***As specified for split headings*** |
| ex 6201 (a) | -finished or complete | Complete making-up |
| ex 6201 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6202** | **Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 6204.** | ***As specified for split headings*** |
| ex 6202 (a) | -finished or complete | Complete making-up |
| ex 6202 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6203** | **Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).** | ***As specified for split headings*** |
| ex 6203 (a) | -finished or complete | Complete making-up |
| ex 6203 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6204** | **Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).** | ***As specified for split headings*** |
| ex 6204 (a) | -finished or complete | Complete making-up |
| ex 6204 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6205** | **Men's or boys' shirts.** | ***As specified for split headings*** |
| ex 6205 (a) | -finished or complete | Complete making-up |
| ex 6205 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6206** | **Women's or girls' blouses, shirts and shirt-blouses.** | ***As specified for split headings*** |
| ex 6206 (a) | -finished or complete | Complete making-up |
| ex 6206 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6207** | **Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.** | ***As specified for split headings*** |
| ex 6207 (a) | -finished or complete | Complete making-up |
| ex 6207 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6208** | **Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.** | ***As specified for split headings*** |
| ex 6208 (a) | -finished or complete | Complete making-up |
| ex 6208 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6209** | **Babies' garments and clothing accessories.** | ***As specified for split headings*** |
| ex 6209 (a) | -finished or complete | Complete making-up |
| ex 6209 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6210** | **Garments, made up of fabrics of Heading 5602, 5603, 5903, 5906 or 5907.** | ***As specified for split headings*** |
| ex 6210 (a) | -finished or complete | Complete making-up |
| ex 6210 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6211** | **Track suits, ski suits and swimwear; other garments.** | ***As specified for split headings*** |
| ex 6211 (a) | -finished or complete | Complete making-up |
| ex 6211 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6212** | **Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.** | ***As specified for split headings*** |
| ex 6212 (a) | -finished or complete | Complete making-up |
| ex 6212 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6213** | **Handkerchiefs.** | ***As specified for split headings*** |
| ex 6213 (a) | -embroidered | Manufacture from yarn  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 |
| ex 6213 (b) | -other | Manufacture from yarn |
| **6214** | **Shawls, scarves, mufflers, mantillas, veils and the like.** | ***As specified for split headings*** |
| ex 6214 (a) | -embroidered | Manufacture from yarn  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 |
| ex 6214 (b) | -other | Manufacture from yarn |
| **6215** | **Ties, bow ties and cravats.** | ***As specified for split headings*** |
| ex 6215 (a) | -finished or complete | Complete making-up |
| ex 6215 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6216** | **Gloves, mittens and mitts.** | ***As specified for split headings*** |
| ex 6216 (a) | -finished or complete | Complete making-up |
| ex 6216 (b) | -unfinished or incomplete | Manufacture from yarn |
| **6217** | **Other made up clothing accessories; parts of garments or of clothing accessories, other than those of Heading 6212.** | ***As specified for split headings*** |
| ex 6217 (a) | -finished or complete | Complete making-up |
| ex 6217 (b) | -unfinished or incomplete | Manufacture from yarn |

CHAPTER 63

**Other made up textile articles; sets; worn clothing and worn textile articles; rags**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **6301** | **Blankets and travelling rugs.** | ***As specified for split headings*** |
|  | -of felt or non-wovens: |  |
| ex 6301 (a) | -- not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex 6301 (b) | -- impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|  | - other: |  |
|  | -- knitted or crocheted |  |
| ex 6301 (c) | --- unembroidered | Complete making-up |
| ex 6301 (d) | ---embroidered | Complete making-up  Or  Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product |
|  | --not knitted or crocheted: |  |
| ex 6301 (e) | ---unembroidered | Manufacture from yarn |
| ex 6301 (f) | --- embroidered | Manufacture from yarn  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 |
| **6302** | **Bed linen, table linen, toilet linen and kitchen linen.** | ***As specified for split headings*** |
|  | -of felt or non-wovens: |  |
| ex 6302 (a) | -- not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex 6302 (b) | -- impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|  | - other: |  |
|  | -- knitted or crocheted |  |
| ex 6302 (c) | --- unembroidered | Complete making-up |
| ex 6302 (d) | ---embroidered | Complete making-up  Or  Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product |
|  | --not knitted or crocheted: |  |
| ex 6302 (e) | ---unembroidered | Manufacture from yarn |
| ex 6302 (f) | --- embroidered | Manufacture from yarn  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 |
| **6303** | **Curtains (including drapes) and interior blinds; curtain or bed valances.** | ***As specified for split headings*** |
|  | -of felt or non-wovens: |  |
| ex 6303 (a) | -- not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex 6303 (b) | -- impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|  | - other: |  |
|  | -- knitted or crocheted |  |
| ex 6303 (c) | --- unembroidered | Complete making-up |
| ex 6303 (d) | ---embroidered | Complete making-up  Or  Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product |
|  | --not knitted or crocheted: |  |
| ex 6303 (e) | ---unembroidered | Manufacture from yarn |
| ex 6303 (f) | --- embroidered | Manufacture from yarn  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 |
| **6304** | **Other furnishing articles, excluding those of Heading 9404.** | ***As specified for split headings*** |
|  | -of felt or non-wovens: |  |
| ex 6304 (a) | -- not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex 6304 (b) | -- impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|  | - other: |  |
|  | -- knitted or crocheted |  |
| ex 6304 (c) | --- unembroidered | Complete making-up |
| ex 6304 (d) | ---embroidered | Complete making-up  Or  Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product |
|  | --not knitted or crocheted: |  |
| ex 6304 (e) | ---unembroidered | Manufacture from yarn |
| ex 6304 (f) | --- embroidered | Manufacture from yarn  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 |
| **6305** | **Sacks and bags, of a kind used for the packing of goods.** | ***As specified for split headings*** |
|  | -of felt or non-wovens: |  |
| ex 6305 (a) | -- not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex 6305 (b) | -- impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|  | - other: |  |
|  | -- knitted or crocheted |  |
| ex 6305 (c) | --- unembroidered | Complete making-up |
| ex 6305 (d) | ---embroidered | Complete making-up  Or  Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product |
|  | --not knitted or crocheted: |  |
| ex 6305 (e) | ---unembroidered | Manufacture from yarn |
| ex 6305 (f) | --- embroidered | Manufacture from yarn  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 |
| **6306** | **Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.** | ***As specified for split headings*** |
|  | - Tarpaulins, awnings and camping goods, of felt or non-wovens: |  |
| ex 6306 (a) | -- not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex 6306 (b) | -- impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|  | - other tarpaulins, awnings and camping goods: |  |
|  | -- knitted or crocheted |  |
| ex 6306 (c) | --- unembroidered | Complete making-up |
| ex 6306 (d) | ---embroidered | Complete making-up  Or  Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product |
|  | --not knitted or crocheted: |  |
| ex 6306 (e) | ---unembroidered | Manufacture from yarn |
| ex 6306 (f) | --- embroidered | Manufacture from yarn  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 |
| ex 6306 (g) | sunblinds; tents; sails for boats, sailboards or landcraft; | CTH |
| **6307** | **Other made up articles, including dress patterns.** | ***As specified for subheadings*** |
| 6307 10 | - Floor-cloths, dish-cloths, dusters and similar cleaning cloths | Manufacture from yarn |
| 6307 20 | - Life-jackets and life-belts | Manufacture in which the value of the materials used does not exceed 40% of the ex-works price of the product |
| 6307 90 | - Other | Manufacture in which the value of the materials used does not exceed 40% of the ex-works price of the product |
| **6308** | **Sets consisting of woven fabric and yarn, whether or not with accessories, for making-up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.** | Incorporation in a set in which the total value of all the non-originating articles incorporated does not exceed 25% of the ex-works price of the set |
| **6309** | **Worn clothing and other worn articles.** | Collection and packing for shipment |
| **6310** | **Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.** | CTH |

**Section XII**

**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

CHAPTER 64

**Footwear, gaiters and the like; parts of such articles**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **6401** | **Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.** | CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406 |
| **6402** | **Other footwear with outer soles and uppers of rubber or plastics.** | CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406 |
| **6403** | **Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.** | CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406 |
| **6404** | **Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.** | CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406 |
| **6405** | **Other footwear.** | CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406 |

**Section XIII**

**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE**

CHAPTER 69

**Ceramic products**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **ex 6911 to ex 6913** | **Ceramic tableware, kitchenware, other household articles and toilet articles; statuettes and other ornamental ceramic articles articles and toilet articles, decorated** | CTH |

**Section XIV**

**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

CHAPTER 71

**Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **ex 7117** | **Ceramic imitation jewellery, decorated** | CTH |

**Section XV**

**BASE METALS AND ARTICLES OF BASE METAL**

CHAPTER 72

**Iron and steel**

**Definition**

For the purposes of this Chapter, the expressions "cold-rolled (cold-reduced)" and "cold-formed" mean cold reduction resulting in changes to the crystalline structure of the workpiece. The expressions do not include very light cold-rolling and cold-forming processes (skin pass or pinch pass) which act only on the surface of the material and do not result in change to its crystalline structure.

**Chapter Note**

For the purposes of this Chapter, a change of classification resulting only from cutting is not to be considered as origin-conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **7201** | **Pig iron and spiegeleisen in pigs, blocks or other primary forms.** | CTH |
| **7202** | **Ferro-alloys.** | CTH |
| **7203** | **Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.** | CTH |
| **7204** | **Ferrous waste and scrap; re-melting scrap ingots of iron or steel.** | ***As specified for split headings*** |
| ex 7204 (a) | - Ferrous waste and scrap | The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption |
| ex 7204 (b) | - Re-melting scrap ingots of iron or steel | The origin of the goods of this split heading shall be the country where the waste and scrap used to obtain them were derived from manufacturing or processing operations or from consumption |
| **7205** | **Granules and powders, of pig iron, spiegeleisen, iron or steel.** | ***As specified for subheadings*** |
| 7205 10 | - Granules | CTH |
|  | - Powders: |  |
| 7205 21 | -- Of alloy steel | ***As specified for split subheadings*** |
| ex 7205 21 (a) | --- Mixed powders of alloy steel | CTSH or CTSHS provided recasting or atomizing of the cast alloy |
| ex 7205 21 (b) | --- Unmixed powders of alloy steel | CTSH |
| 7205 29 | -- Other | ***As specified for split subheadings*** |
| ex 7205 29 (a) | --- Other mixed powders | CTSH or CTSHS provided recasting or atomizing of the cast alloy |
| ex 7205 29 (b) | --- Other unmixed powders | CTSH |
| **7206** | **Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203).** | CTH |
| **7207** | **Semi-finished products of iron or non-alloy steel.** | CTH, except from heading 7206 |
| **7208** | **Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.** | CTH |
| **7209** | **Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.** | CTH |
| **7210** | **Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.** | ***As specified for split headings*** |
| ex 7210 (a) | - Clad | CTHS |
| ex 7210 (b) | - Plated or coated with tin, and printed or lacquered | CTH |
| ex 7210 (c) | - Plated or coated with zinc, and corrugated | CTH |
| ex 7210 (d) | - Other | CTH |
| **7211** | **Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.** | ***As specified for split headings*** |
| ex 7211 (a) | - Hot-rolled | CTH, except from heading 7208 |
| ex 7211 (b) | - Cold-rolled (cold-reduced) | CTHS, except from heading 7209 |
| **7212** | **Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.** | ***As specified for split headings*** |
| ex 7212 (a) | - Clad | CTHS, except from heading 7210 |
| ex 7212 (b) | - Other | CTH, except from heading 7210 |
| **7213** | **Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.** | CTH, except from heading 7214 |
| **7214** | **Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.** | CTH, except from heading 7213 |
| **7215** | **Other bars and rods of iron or non-alloy steel.** | CTH |
| **7216** | **Angles, shapes and sections of iron or non-alloy steel.** | ***As specified for split headings*** |
| ex 7216 (a) | - Not further worked than hot-rolled | CTH, except from heading 7208, 7209, 7210, 7211 or 7212, and except from heading 7213, 7214 or 7215 when this change results from cutting or bending. |
| ex 7216 (b) | - Not further worked than cold-rolled | CTH, except from heading 7209 or split heading ex 7211 (b), and except from heading 7215 when this change results from cutting or bending. |
| ex 7216 (c) | - Clad | CTHS |
| ex 7216 (d) | - Other | CTH, except from headings 7208 to 7215 |
| **7217** | **Wire of iron or non-alloy steel.** | CTH, except from headings 7213 to 7215; or change from headings 7213 to 7215, provided the material has been cold-formed. |
| **7218** | **Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.** | CTH |
| **7219** | **Flat-rolled products of stainless steel, of a width of 600 mm or more.** | ***As specified for split headings*** |
| ex 7219 (a) | - Not further worked than hot-rolled | CTH |
| ex 7219 (b) | - Not further worked than cold-rolled | CTHS |
| ex 7219 (c) | - Clad | CTHS |
| ex 7219 (d) | - Other | CTHS |
| **7220** | **Flat-rolled products of stainless steel, of a width of less than 600 mm.** | ***As specified for split headings*** |
| ex 7220 (a) | - Not further worked than hot-rolled | CTH, except from 7219 |
| ex 7220 (b) | - Not further worked than cold rolled | CTHS |
| ex 7220 (c) | - Clad | CTHS |
| ex 7220 (d) | - Other | CTHS |
| **7221** | **Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.** | CTH, except from heading 7222 |
| **7222** | **Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.** | ***As specified for split headings*** |
| ex 7222 (a) | - Bars and rods, not further worked than hot-rolled | CTH, except from heading 7221 |
| ex 7222 (b) | - Angles, shapes and sections, not further worked than hot-rolled | CTH, except from heading 7219 or 7220 and except from heading 7221 or split heading ex 7222 (a) when this change results from cutting or bending. |
| ex 7222 (c) | - Bars and rods, angles, shapes and sections, not further worked than cold-rolled | CTH, except from split heading ex 7219 (b) or ex 7220 (b); or CTHS from split heading ex 7222 (a) |
| ex 7222 (d) | - Bars and rods, angles, shapes and sections, clad | CTHS |
| ex 7222 (e) | - Other bars and rods | CTH, except from heading 7221 |
| ex 7222 (f) | - Other angles, shape and sections | CTHS |
| **7223** | **Wire of stainless steel.** | CTH, except from 7221 to 7222; or change from headings 7221 to 7222, provided the material has been cold-formed. |
| **7224** | **Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.** | CTH |
| **7225** | **Flat-rolled products of other alloy steel, of a width of 600 mm or more.** | ***As specified for split headings*** |
| ex 7225 (a) | - Not further worked than hot-rolled | CTH |
| ex 7225 (b) | - Not further worked than cold-rolled | CTHS |
| ex 7225 (c) | - Clad | CTHS |
| ex 7225 (d) | - Other | CTH |
| **7226** | **Flat-rolled products of other alloy steel, of a width of less than 600 mm.** | ***As specified for split headings*** |
| ex 7226 (a) | - Not further worked than hot-rolled | CTH, except from heading 7225 |
| ex 7226 (b) | - Not further worked than cold-rolled | CTHS, except from cold-rolled products of heading 7225 |
| ex 7226 (c) | - Clad | CTHS |
| ex 7226 (d) | - Other | CTHS, except from the same subheading |
| **7227** | **Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.** | CTH, except from heading 7228 |
| **7228** | **Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.** | ***As specified for split headings*** |
| ex 7228 (a) | - Bars and rods, not further worked than hot-rolled | CTH, except from heading 7227 |
| ex 7228 (b) | - Angles, shapes and sections, not further worked than hot-rolled | CTH, except from heading 7225 or 7226, and except from heading 7227 or split heading ex 7228 (a) when this change results from cutting or bending. |
| ex 7228 (c) | - Bars and rods, angles, shapes and sections not further worked than cold-rolled | CTH, except from split heading ex 7225 (b) or ex 7226 (b) or CTHS from split heading ex 7228 (a) |
| ex 7228 (d) | - Bars and rods, angles, shapes and sections, clad | CTHS |
| ex 7228 (e) | - Other bars and rods | CTHS |
| ex 7228 (f) | - Other angles, shapes and sections | CTHS |
| **7229** | **Wire of other alloy steel.** | CTH, except from headings 7227 to 7228; or change from headings 7227 to 7228, provided the material has been cold-formed. |

CHAPTER 73

**Articles of iron or steel**

**Chapter Note**

For heading 7318, mere attachment of constituting parts without grinding to shape, heat treatment and surface treatment operation is not to be considered as origin-conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **7301** | **Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel** | CTH |
| **7302** | **Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.** | CTH |
| **7303** | **Tubes, pipes, and hollow profiles, of cast iron** | CTH |
| **7304** | **Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.** | ***As specified for subheadings*** |
|  | - Line pipe of a kind used for oil or gas pipelines: |  |
| 7304 11 | --Of stainless steel | CTH |
| 7304 19 | --Other | CTH |
|  | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas |  |
| 7304 22 | -- Drill pipe of stainless steel | CTH |
| 7304 23 | -- Other drill pipe | CTH |
| 7304 24 | -- Other, of stainless steel | CTH |
| 7304 29 | -- Other | CTH |
|  | - Other, of circular cross-section, of iron or non-alloy steel : |  |
| 7304 31 | -- Cold-drawn or cold-rolled (cold-reduced) | CTH; or change from hollow profiles of subheading 7304 39 |
| 7304 39 | -- Other | CTH |
|  | - Other, of circular cross-section, of stainless steel : |  |
| 7304 41 | -- Cold-drawn or cold-rolled (cold-reduced) | CTH, or change from hollow profiles of subheading 7304 49 |
| 7304 49 | -- Other | CTH |
|  | - Other, of circular cross-section, of other alloy steel : |  |
| 7304 51 | -- Cold-drawn or cold-rolled (cold-reduced) | CTH, or change from hollow profiles of subheading 7304 59 |
| 7304 59 | -- Other | CTH |
| 7304 90 | - Other | CTH |
| **7305** | **Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.** | CTH |
| **7306** | **Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.** | CTH |
| **7307** | **Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.** | CTH |
| **7308** | **Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing 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.** | ***As specified for split headings*** |
| ex 7308 (a) | - Structures | CTHS |
| ex 7308 (b) | - Parts of structures | CTH |
| ex 7308 (c) | - Other | CTH, except from headings 7208 to 7216, 7301, 7304 to 7306 |
| **7309** | **Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.** | CTH |
| **7310** | **Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.** | CTH |
| **7311** | **Containers for compressed or liquefied gas, of iron or steel.** | CTH |
| **7312** | **Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.** | CTH |
| **7313** | **Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.** | CTH |
| **7314** | **Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.** | CTH |
| **7315** | **Chain and parts thereof, of iron or steel.** | CTH |
| **7316** | **Anchors, grapnels and parts thereof, of iron or steel.** | CTH |
| **7317** | **Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.** | CTH |
| **7318** | **Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.** | CTH |
| **7319** | **Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.** | CTH |
| **7320** | **Springs and leaves for springs, of iron or steel.** | CTH |
| **7321** | **Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances and parts thereof, of iron or steel.** | CTH |
| **7322** | **Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.** | CTH |
| **7323** | **Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.** | CTH |
| **7324** | **Sanitary ware and parts thereof, of iron or steel.** | CTH |
| **7325** | **Other cast articles of iron or steel.** | CTH |
| **7326** | **Other articles of iron or steel** | CTH |

CHAPTER 82

**Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal**

Primary Rule: Goods or parts produced from blanks

* 1. The country of origin of a good or part produced from a blank which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which every working edge, working surface and working part was configured to final shape and dimension, provided, in its imported condition, the blank from which it was produced:

(i) was not capable of functioning, and

(ii) was not advanced beyond the initial stamping process or any processing required to remove the material from the forging platter or casting mould;

* 1. If the criteria in paragraph (a) are not satisfied, the country of origin is the country of origin of the blank of this Chapter.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| **8201** | **Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.** | CTH |
| **8202** | **Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).** | ***As specified for subheadings*** |
| 8202 10 | - Hand saws | CTH |
| 8202 20 | - Band saw blades | CTSH |
|  | - Circular saw blades (including slitting or slotting saw blades) : |  |
| 8202 31 | -- With working part of steel | CTSH |
| 8202 39 | -- Other, including parts | ***As specified for split subheadings*** |
| ex 8202 39 (a) | -- Saw teeth and tooth segments for circular saws | CTH |
| ex 8202 39 (b) | -- Other | CTSHS |
| 8202 40 | - Chain saw blades | ***As specified for split subheadings*** |
| ex 8202 40 (a) | -- Saw teeth and tooth segments for chain saws | CTH |
| ex 8202 40 (b) | -- Other | CTSHS |
|  | - Other saw blades: |  |
| 8202 91 | -- Straight saw blades, for working metal | CTSH |
| 8202 99 | -- Other | CTSH |
| **8203** | **Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.** | CTSH |
| **8204** | **Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.** | CTSH |
| **8205** | **Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.** | CTH |
| **8206** | **Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale.** | CTH |
| **8207** | **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 screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.** | ***As specified for subheadings*** |
|  | - Rock drilling or earth boring tools: |  |
| 8207 13 | -- With working part of cermets | CTSH |
| 8207 19 | -- Other, including parts | ***As specified for split subheadings*** |
| ex 8207 19 (a) | -- Parts | CTH |
| ex 8207 19 (b) | -- Other | CTSHS |
| 8207 20 | - Dies for drawing or extruding metal | CTSH |
| 8207 30 | - Tools for pressing, stamping or punching | CTSH |
| 8207 40 | - Tools for tapping or threading | CTSH |
| 8207 50 | - Tools for drilling, other than for rock drilling | CTSH |
| 8207 60 | - Tools for boring or broaching | CTSH |
| 8207 70 | - Tools for milling | CTSH |
| 8207 80 | - Tools for turning | CTSH |
| 8207 90 | - Other interchangeable tools | CTSH |

**Section XVI**

**MACHINERY AND MECHANICAL APPLIANCES;**

**ELECTRICAL EQUIPMENT; PARTS THEREOF;**

**SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE**

**AND SOUND RECORDERS AND REPRODUCERS, AND PARTS**

**AND ACCESSORIES OF SUCH ARTICLES**

CHAPTER 84

**Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof**

**Primary Rule**: **Parts and accessories produced from blanks**:

1. The country of origin of goods that are produced from blanks which by application of the HS General Interpretative Rule 2(a), are classified in the same heading, subheading or subdivision as the complete or finished goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.
2. Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

**Definition of ‘Assembly of semi-conductor products’ for the purpose of heading 8473**

‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

**Chapter Notes**

**Note 1**: **Collection of parts**:

Where a change in classification results from the application of HS General Interpretative Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection

**Note 2**: **Assembly of the collection of parts**:

Goods assembled from a collection of parts classified as the assembled good by application of General Interpretative Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection

**Note 3**: **Disassembly of goods**:

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of "list rules" .The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless the importer, exporter or any person with a justifiable cause to determine the origin of parts demonstrates another country of origin on the basis of verifiable evidence.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

|  |  |  |
| --- | --- | --- |
| **HS 2012 Code** | **Description of goods** | ***Primary rules*** |
| ex 8443 | Photocopying apparatus incorporating an optical system or of the contact type | CTH |
| ex 8473 | Memory Modules | CTH or Assembly of semi-conductor products |
| ex 8482 | Ball, roller or needle roller bearings, assembled | Assembly preceded by heat treatment, grinding and polishing of the inner and outer rings |

CHAPTER 85

**Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles**

**Primary Rule**: **Parts and accessories produced from blanks**:

1. The country of origin of goods that are produced from blanks which by application of the HS General Interpretative Rule 2(a) are classified in the same heading, subheading or subdivision as the complete or finished goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.
2. Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

**Definition of ‘assembly of semi-conductor products’ for the purposes of headings 8535, 8536, 8537, 8541 and 8542**

‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

**Chapter Notes**

**Note 1: Collection of parts:**

Where a change in classification results from the application of HS General Interpretative Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection.

**Note 2: Assembly of the collection of parts:**

Goods assembled from a collection of parts classified as the assembled good by application of General Interpretative Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection.

**Note 3: Disassembly of goods:**

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of "list rules". The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless the importer, exporter or any person with a justifiable cause to determine the origin of parts demonstrates another country of origin on the basis of verifiable evidence such as origin marks on the part itself or documents.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | | Primary rules |
| --- | --- | --- | --- |
| ex 8501 | | Crystalline silicon photovoltaic modules or panels | CTH, except from heading 8541 |
| **8527** | | **Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.** | CTH, except from heading 8529 |
| **8528** | | **Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.** | CTH, except from heading 8529 |
| **8535** | | **Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.** | CTH, except from heading 8538; or Assembly of semi-conductor products |
| **8536** | | **Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts.** | CTH, except from heading 8538; or Assembly of semi-conductor products |
| **ex 8537 10** | | **Intelligent semiconductor based motor-driver-module for control of electrical motordrives with variable speed settings for voltage <1000 V** | CTH, except from heading 8538; or Assembly of semi-conductor products |
| **8541** | | **Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.** | ***As specified for split headings*** |
| ex 8541 (a) | | Crystalline silicon photovoltaic cells, modules or panels | CTH |
| ex 8541 (b) | | other | CTH or Assembly of semi-conductor products |
| **8542** | | **Electronic integrated circuits** | CTH or Assembly of semi-conductor products |

**Section XVIII**

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,**

**CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS**

**AND APPARATUS; CLOCKS AND WATCHES;**

**MUSICAL INSTRUMENTS;**

**PARTS AND ACCESSORIES THEREOF**

CHAPTER 90

**Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof**

**Definition of ‘assembly of semi-conductor products’ for the purposes of headings 9026 and 9031** ‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

|  |  |  |  |
| --- | --- | --- | --- |
| HS 2012 Code | Description of goods | | Primary rules |
| **9026** | **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 9014, 9015, 9028 or 9032.** | | CTH, except from heading 9033; or Assembly of semi-conductor products |
| **9031** | **Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.** | CTH, except from heading 9033; or Assembly of semi-conductor products | |

CHAPTER 91

**Clocks and watches and parts thereof**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| ex 9113 | Watch straps, watch bands and watch bracelets, and parts thereof, of textiles. | CTH |

**Section XX**

**MISCELLANEOUS MANUFACTURED ARTICLES**

CHAPTER 94

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**

**Chapter Note**

For the purposes of those rules of origin which refer to a change of classification (i.e. change of heading or change of subheading), changes which result from change of use are not to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

| HS 2012 Code | Description of goods | Primary rules |
| --- | --- | --- |
| ex 9401 and ex 9403 | Ceramic seats (other than those of heading 9402), whether or not convertible into beds, and other furniture, and parts thereof, decorated. | CTH |
| ex 9405 | Ceramic lamps and ceramic lighting fittings, including searchlights and spotlights and parts thereof, not elsewhere specified or included, decorated; illuminated ceramic signs, name-plates and the like, having a permanently fixed light source, and parts thereof, not elsewhere specified or included, decorated | CTH |

Annex 22-02 – DA

Application for an information certificate INF 4 and Information certificate INF 4

Application for an information certificate INF 4

* Supplier (name, full address, country)
* Consignee (name, full address, country)
* Invoice Numbers
* Item Number, Mark and Numbers, Number and kind of packages, Description of goods
* Gross mass (kg) or other measure (l, m³, etc…)
* Declaration by the supplier

**Information certificate INF 4**

* Supplier (name, full address, country)
* Consignee (name, full address, country)
* Invoice Numbers
* Item Number, Mark and Numbers, Number and kind of packages, Description of goods
* Gross mass (kg) or other measure (l, m³, etc…)
* Customs endorsement
* Declaration by the supplier

Annex 22-03 - DA

Introductory notes and list of working or processing operations which confer originating status

**PART I**

**INTRODUCTORY NOTES**

**Note 1 – General introduction**

1.1 This Annex sets out rules for all products, but the fact that a product is included in it does not mean that it is necessarily covered by the generalised system of preferences (GSP). The list of products covered by the GSP, the scope of GSP preferences and the exclusions applicable to certain beneficiary countries are laid down in Regulation (EU) No 978/2012 (for the period from 1 January 2014 to 31 December 2023).

1.2 This Annex lays down the conditions pursuant to Article 45 under which products shall be considered to originate in the beneficiary country concerned. There are four different types of rule, which vary according to the product:

* + - 1. through working or processing a maximum content of non-originating materials is not exceeded;
      2. through working or processing the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading respectively of the materials used;
      3. a specific working and processing operation is carried out;
      4. working or processing is carried out on certain wholly obtained materials.

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

2.1. Columns 1 and 2 describe the product obtained. Column 1 gives the chapter number, 4-digit heading or 6-digit sub-heading number used in the Harmonized System, as appropriate. Column 2 gives the description of goods used in that system for that heading or chapter. For each entry in columns 1 and 2, subject to Note 2.4, one or more rules ("qualifying operations") are set out in column 3. These qualifying operations concern only non-originating materials. Where, in some cases, the entry in column 1 is preceded by “ex”, this signifies that the rule in column 3 applies only to the part of that heading as described in column 2.

2.2. Where several Harmonized System headings or sub-headings 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 rule in column 3 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings or sub-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 rule in column 3.

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

2.5 In most cases, the rule(s) set out in column 3 shall apply to all beneficiary countries listed in Annex II to Regulation (EU) No 978/2012. However, for some products originating in beneficiary countries of the special arrangement for least developed countries, as listed in Annex IV to Regulation (EU) No 978/2012 (“LDC beneficiary countries”), a less stringent rule shall apply. In these cases, column 3 is split into two subcolumns, (a) and (b), with subcolumn (a) showing the rule applicable to LDC beneficiary countries and subcolumn (b) showing the rule applicable to all other beneficiary countries as well as to exports from the European Union to a beneficiary country for the purposes of bilateral cumulation.

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

3.1. Article 45(2), 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 the beneficiary country or in the European Union.

3.2. Pursuant to Article 47, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the provision referred to in the first sub-paragraph, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

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

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

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

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

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

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

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

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

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

5.2. The term “natural fibres” includes horsehair of heading 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.

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

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

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

6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10% or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4)

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

The following are the basic textile materials:

silk;

wool;

coarse animal hair;

fine animal hair;

horsehair;

cotton;

paper-making materials and paper;

flax;

true hemp;

jute and other textile bast fibres;

sisal and other textile fibres of the genus Agave;

coconut, abaca, ramie and other vegetable textile fibres;

synthetic man-made 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 polyether, 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;

glass fibres;

metal fibres.

*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 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, or woollen yarn which does not satisfy the origin rules, 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 only a 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.

*Example:*

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.

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

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

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

7.1. Where, in the list, reference is made to this Note, textile materials 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.

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

*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.

7.3. 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 8 - Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27**

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

* + - 1. vacuum-distillation;
      2. redistillation by a very thorough fractionation-process[[1]](#footnote-1);
      3. cracking;
      4. reforming;
      5. extraction by means of selective solvents;
      6. 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;
      7. polymerisation;
      8. alkylation;
      9. isomerisation.

8.2. For the purposes of headings 2710, 2711 and 2712, the “specific processes” are the following:

* + - 1. vacuum-distillation;
      2. redistillation by a very thorough fractionation-process[[2]](#footnote-2);
      3. cracking;
      4. reforming;
      5. extraction by means of selective solvents;
      6. 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;
      7. polymerisation;
      8. alkylation;

(ij) isomerisation;

* + - 1. 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);
      2. in respect of products of heading 2710 only, deparaffining by a process other than filtering;
      3. 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;
      4. 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;
      5. 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.
      6. in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75% of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

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

**PART II**

**LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Harmonised System heading** | **Description of product** | **Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)** | | |
| **(1)** | **(2)** | **(3)** | | |
| Chapter 1 | Live animals | All the animals of Chapter 1 are wholly obtained | | |
| Chapter 2 | Meat and edible meat offal | Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained | | |
| ex Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates, except for: | All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained | | |
| 0304 | Fish fillets and other fish meat (whether or not minced), fresh, chilled of frozen | Manufacture in which all the materials of Chapter 3 used are wholly obtained | | |
| 0305 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption | Manufacture in which all the materials of Chapter 3 used are wholly obtained | | |
| ex 0306 | Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which all the materials of Chapter 3 used are wholly obtained | | |
| ex 0307 | Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption | Manufacture in which all the materials of Chapter 3 used are wholly obtained | | |
| Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; | Manufacture in which:  - all the materials of Chapter 4 used are wholly obtained; and  - the weight of sugar[[3]](#footnote-3) used does not exceed 40% of the weight of the final product | | |
| ex Chapter 5 | Products of animal origin, not elsewhere specified or included , except for: | Manufacture from materials of any heading | | |
| ex 0511 91 | Inedible fish eggs and roes | All the eggs and roes are wholly obtained | | |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which all the materials of Chapter 6 used are wholly obtained | | |
| Chapter 7 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained | | |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which:  - all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and  - the weight of sugar[[4]](#footnote-4) used does not exceed 40% of the weight of the final product | | |
| Chapter 9 | Coffee, tea, maté and spices; | Manufacture from materials of any heading | | |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used are wholly obtained | | |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained | | |
| ex 1106 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713 | Drying and milling of leguminous vegetables of heading 0708 | | |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture from materials of any heading, except that of the product | | |
| Chapter 13 | Lac; gums, resins and other vegetable saps and extracts | Manufacture from materials of any heading, in which the weight of sugar [[5]](#footnote-5) used does not exceed 40% of the weight of the final product | | |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture from materials of any heading | | |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: | Manufacture from materials of any sub-heading, except that of the product | | |
| 1501 to 1504 | Fats from pig, poultry, bovine, sheep or goat, fish, etc | Manufacture from materials of any heading except that of the product | | |
| 1505, 1506 and 1520 | Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.. Glycerol, crude; glycerol waters and glycerol lyes. | Manufacture from materials of any heading | | |
| 1509 and 1510 | Olive oil and its fractions | Manufacture in which all the vegetable materials used are wholly obtained | | |
| 1516 and 1517 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared  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 1516 | Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40% of the weight of the final product | | |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture:  - from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and  - in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained | | |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any heading, except that of the product | | |
| ex 1702 | Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel | Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30% of the weight of the final product | | |
| ex 1702 | Chemically pure maltose and fructose | Manufacture from materials of any heading including other materials of heading 1702 | | |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture from materials of any heading, except that of the product, in which:  - the individual weight of sugar[[6]](#footnote-6) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and  - the total combined weight of sugar[[7]](#footnote-7) and the materials of Chapter 4 used does not exceed 60% of the weight of final product | | |
| Chapter 18 | Cocoa and cocoa preparations | Manufacture from materials of any heading, except that of the product, in which  - the individual weight of sugar[[8]](#footnote-8) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and  - the total combined weight of sugar[[9]](#footnote-9) and the materials of Chapter 4 used does not exceed 60% of the weight of final product | | |
| Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products | Manufacture from materials of any heading, except that of the product, in which:  - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and  - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and  - the individual weight of sugar[[10]](#footnote-10) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and  - the total combined weight of sugar[[11]](#footnote-11) and the materials of Chapter 4 used does not exceed 60% of the weight of final product | | |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture from materials of any heading, except that of the product, in which the weight of sugar[[12]](#footnote-12) used does not exceed 40% of the weight of the final product | | |
| 2002 and 2003 | Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid | Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained | | |
| ex Chapter 21 | Miscellaneous edible preparations; except for~~:~~ | Manufacture from materials of any heading, except that of the product, in which:  - the individual weight of sugar[[13]](#footnote-13) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and  - the total combined weight of sugar[[14]](#footnote-14) and the materials of Chapter 4 used does not exceed 60% of the weight of final product | | |
| 2103 | Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: |  | | |
|  | - Sauces and preparations therefore; mixed condiments and mixed seasonings | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used | | |
|  | - Mustard flour and meal and prepared mustard | Manufacture from materials of any heading | | |
| Chapter 22 | Beverages, spirits and vinegar | Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which:  - all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained, and  - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and  - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product | | |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture from materials of any heading, except that of the product | | |
| ex 2303 | Residues of starch manufacture | Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20% of the weight of the final product | | |
| 2309 | Preparations of a kind used in animal feeding | Manufacture from materials of any heading, except that of the product, in which:  - all the materials of Chapters 2 and 3 used are wholly obtained, and  - the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product, and  - the individual weight of sugar[[15]](#footnote-15) ) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and  - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product | | |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30% of the total weight of materials of Chapter 24 used | | |
| 2401  2402 | Unmanufactured tobacco; tobacco refuse  Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained  Manufacture from materials of any heading, except that of the product and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50% of the total weight of materials of heading 2401 used | | |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used | | |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product | | |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es)[[16]](#footnote-16)  *or*  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | | |
| 2710 | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils | Operations of refining and/or one or more specific process(es)[[17]](#footnote-17)  *or*  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | | |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es)[[18]](#footnote-18)  *or*  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | | |
| 2712 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es)[[19]](#footnote-19)  *or*  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | | |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals | Operations of refining and/or one or more specific process(es)[[20]](#footnote-20)  *or*  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | | |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | (a) Least developed countries (hereinafter "LDCs")  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 2811 | Sulphur trioxide | (a) LDCs  Manufacture from sulphur dioxide  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from sulphur dioxide  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 2840 | Sodium perborate | (a) LDCs  Manufacture from disodium tetraborate pentahydrate  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from disodium tetraborate pentahydrate  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 2843 | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals | Manufacture from materials of any heading, including other materials of heading 2843 | | |
| ex 2852 | - Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | (a) LDCs  Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
|  | - Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | (a) LDCs  Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for: | (a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol; except for: | (a) LDCs  Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 2905 43;  2905 44;  2905 45 | Mannitol; D-glucitol (sorbitol); Glycerol | (a)  LDCs  Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b)  Other beneficiary countries  Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | (a) LDCs  Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 2932 | – Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | (a) LDCs  Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
|  | – Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | (a) LDCs  Manufacture from materials of any heading  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | (a) LDCs  Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 2934 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | (a) LDCs  Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| Chapter 30 | Pharmaceutical products | Manufacture from materials of any heading | | |
| Chapter 31 | Fertilisers | (a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks | (a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: | (a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 3301 | 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 | (a) LDCs  Manufacture from materials of any heading, including materials of a different ‘group'[[21]](#footnote-21) in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster, except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex 3404 | Artificial waxes and prepared waxes:  – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture from materials of any heading | | |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes | (a) LDCs  Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
|  |  |  | |  |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | (a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| Chapter 37 | Photographic or cinematographic goods | (a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for: | (a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 3803 | Refined tall oil | (a) LDCs  Refining of crude tall oil  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Refining of crude tall oil  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 3805 | Spirits of sulphate turpentine, purified | (a) LDCs  Purification by distillation or refining of raw spirits of sulphate turpentine  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Purification by distillation or refining of raw spirits of sulphate turpentine  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 3806 30 | Ester gums | (a) LDCs  Manufacture from resin acids  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from resin acids  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 3807 | Wood pitch (wood tar pitch) | (a) LDCs  Distillation of wood tar  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Distillation of wood tar  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 3809 10 | 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: With a basis of amylaceous substances | (a)  LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b)  Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols | (a)  LDCs  Manufacture from materials of any heading, including other materials of heading 3823  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b)  Other beneficiary countries  Manufacture from materials of any heading, including other materials of heading 3823  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 3824 60 | Sorbitol other than that of sub-heading 2905 44 | (a)  LDCs  Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b)  Other beneficiary countries  Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 39 | Plastics and articles thereof; except for: | (a) LDCs  Manufacture from materials of any heading, except that of the product.  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product.  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 3907 | - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | (a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product[[22]](#footnote-22)  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product[[23]](#footnote-23)  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
|  | – Polyester | (a) LDCs  Manufacture from materials of any heading, except that of the product  *or*  Manufacture from polycarbonate of tetrabromo-(bisphenol A)  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product  *or*  Manufacture from polycarbonate of tetrabromo-(bisphenol A)  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 3920 | Ionomer sheets or film | (a) LDCs  Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 3921 | Foils of plastic, metallised | (a) LDCs  Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron[[24]](#footnote-24)  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron[[25]](#footnote-25)  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: |  | | |
|  | – Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres | | |
|  | – Other | Manufacture from materials of any heading, except those of headings 4011 and 4012  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture from materials of any heading, except that of the product | | |
| 4101 to 4103 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41 | Manufacture from materials of any heading | | |
| 4104 to 4106 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91,  *or*  Manufacture from materials of any heading, except that of the product | | |
| 4107, 4112, 4113 | Leather further prepared after tanning or crusting | Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place | | |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 4301 | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier’s use), other than raw hides and skins of heading 4101, 4102 or 4103 | Manufacture from materials of any heading | | |
| ex 4302 | Tanned or dressed furskins, assembled: |  | | |
|  | – Plates, crosses and similar forms | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins | | |
|  | – Other | Manufacture from non-assembled, tanned or dressed furskins | | |
| 4303 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading 4302 | | |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed | Planing, sanding or end-jointing | | |
| ex 4408 | Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed | Splicing, planing, sanding or endjointing | | |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding | | |
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size | | |
| ex 4418 | – Builders' joinery and carpentry of wood | Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used | | |
|  | – Beadings and mouldings | Beading or moulding | | |
| ex 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading 4409 | | |
| Chapter 45 | Cork and articles of cork | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex Chapter 50 | Silk; except for: | Manufacture from materials of any heading, except that of the product | | |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste | | |
| 5004 to ex 5006 | Silk yarn and yarn spun from silk waste | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting([[26]](#footnote-26)) | | |
| 5007 | Woven fabrics of silk or of silk waste: | (a) LDCs  Weaving ([[27]](#footnote-27))  *or*  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 | | (b) Other beneficiary countries  Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving  *or*  Weaving accompanied by dyeing  *or*  Yarn dyeing accompanied by weaving  *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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product([[28]](#footnote-28)) |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture from materials of any heading, except that of the product | | |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning([[29]](#footnote-29)) | | |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | (a) LDCs  Weaving ([[30]](#footnote-30))  *or*  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 | | (b) Other beneficiary countries  Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving  *or*  Weaving accompanied by dyeing  *or*  Yarn dyeing accompanied by weaving  *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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product([[31]](#footnote-31)) |
| ex Chapter 52 | Cotton; except for: | Manufacture from materials of any heading, except that of the product | | |
| 5204 to 5207 | Yarn and thread of cotton | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning([[32]](#footnote-32)) | | |
| 5208 to 5212 | Woven fabrics of cotton: | (a) LDCs  Weaving ([[33]](#footnote-33))  *or*  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 | | (b) Other beneficiary countries  Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn , in each case accompanied by weaving  *or*  Weaving accompanied by dyeing or by coating  *or*  Yarn dyeing accompanied by weaving  *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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product([[34]](#footnote-34)) |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture from materials of any heading, except that of the product | | |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning([[35]](#footnote-35)) | | |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: | (a) LDCs  Weaving([[36]](#footnote-36))  *or*  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 | | (b) Other beneficiary countries  Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn , in each case accompanied by weaving  *or*  Weaving accompanied by dyeing or by coating  *or*  Yarn dyeing accompanied by weaving  *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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product([[37]](#footnote-37)) |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres([[38]](#footnote-38)) | | |
| 5407 and 5408 | Woven fabrics of man-made filament yarn: | (a) LDCs  Weaving ([[39]](#footnote-39))  *or*  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 | | (b) Other beneficiary countries  Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving  *or*  Weaving accompanied by dyeing or by coating  *or*  Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product  *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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product([[40]](#footnote-40)) |
| 5501 to 5507 | Man-made staple fibres | Extrusion of man-made fibres | | |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning([[41]](#footnote-41)) | | |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: | (a) LDCs  Weaving ([[42]](#footnote-42))  *or*  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 | | (b) Other beneficiary countries  Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving  *or*  Weaving accompanied by dyeing or by coating  *or*  Yarn dyeing accompanied by weaving  *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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product([[43]](#footnote-43)) |
| Ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres  *or*  Flocking accompanied by dyeing or printing ([[44]](#footnote-44)) | | |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: |  | | |
|  | - Needleloom felt | Extrusion of man-made fibres accompanied by fabric formation,  However:  - polypropylene filament of heading 5402,  - polypropylene fibres of heading 5503 or 5506, or  - polypropylene filament tow of heading 5501,  of which the denomination in all cases of a single filament or fibre is less than 9 decitex,  may be used, provided that their total value does not exceed 40% of the ex-works price of the product  *or*  Fabric formation alone in the case of felt made from natural fibres ([[45]](#footnote-45)) | | |
|  | - Other | Extrusion of man-made fibres accompanied by fabric formation,  *or*  Fabric formation alone in the case of other felt made from natural fibres([[46]](#footnote-46)) | | |
| 5603 | Nonwovens, whether or not impregnated, coated, covered or laminated | (a) LDCs  Any non-woven process including needle punching | | (b) Other beneficiary countries  Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: |  | | |
|  | - Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered | | |
|  | - Other | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ([[47]](#footnote-47)) | | |
| 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres ([[48]](#footnote-48)) | | |
| 5606 | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres  *or*  Spinning accompanied with flocking  *or*  Flocking accompanied by dyeing([[49]](#footnote-49)) | | |
| Chapter 57 | Carpets and other textile floor coverings: | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving  *or*  Manufacture from coir yarn or sisal yarn or jute yarn  *or*  Flocking accompanied by dyeing or by printing  *or*  Tufting accompanied by dyeing or by printing  Extrusion of man-made fibres accompanied by non-woven techniques including needle punching[[50]](#footnote-50)  However:  - polypropylene filament of heading 5402,  - polypropylene fibres of heading 5503 or 5506, or  - polypropylene filament tow of heading 5501,  of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product  Jute fabric may be used as a backing | | |
| Ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | (a) LDCs  Weaving ([[51]](#footnote-51))  *or*  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 | | (b) Other beneficiary countries  Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving  *or*  Weaving accompanied by dyeing or flocking or coating  *or*  Flocking accompanied by dyeing or by printing  *or*  Yarn dyeing accompanied by weaving  *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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product([[52]](#footnote-52)) |
| 5805 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture from materials of any heading, except that of the product | | |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | | |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Weaving accompanied by dyeing or by flocking or by coating  *or*  Flocking accompanied by dyeing or by printing | | |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: |  | | |
|  | - Containing not more than 90% by weight of textile materials | Weaving | | |
|  | - Other | Extrusion of man-made fibres accompanied by weaving | | |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | Weaving accompanied by dyeing or by coating  *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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | | |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Weaving accompanied by dyeing or by coating ([[53]](#footnote-53)) | | |
| 5905 | Textile wall coverings: |  | | |
|  | - Impregnated, coated, covered or laminated with rubber, plastics or other materials | Weaving accompanied by dyeing or by coating | | |
|  | - Other | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving  *or*  Weaving accompanied by dyeing or by coating  *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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ([[54]](#footnote-54)): | | |
| 5906 | Rubberised textile fabrics, other than those of heading 5902: |  | | |
|  | - Knitted or crocheted fabrics | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting  *or*  Knitting accompanied by dyeing or by coating  *or*  Dyeing of yarn of natural fibres accompanied by knitting ([[55]](#footnote-55))- | | |
|  | - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials | Extrusion of man-made fibres accompanied by weaving | | |
|  | - Other | Weaving accompanied by dyeing or by coating  *or*  Dyeing of yarn of natural fibres accompanied by weaving | | |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Weaving accompanied by dyeing or by flocking or by coating  *or*  Flocking accompanied by dyeing or by printing  *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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | | |
| 5908 | 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 | Manufacture from tubular knitted gas-mantle fabric | | |
|  | - Other | Manufacture from materials of any heading, except that of the product | | |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: |  | | |
|  | - Polishing discs or rings other than of felt of heading 5911 | Weaving | | |
|  | - 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 5911 | (a) LDCs  Weaving([[56]](#footnote-56)) | | (b) Other beneficiary countries  Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving  *or*  Weaving accompanied by dyeing or by coating  Only the following fibres may be used:  - coir yarn  – yarn of polytetrafluoroethylene[[57]](#footnote-57),  – 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[[58]](#footnote-58),  – yarn of synthetic textile fibres of poly(*p*-phenylene terephthalamide),  – glass fibre yarn, coated with phenol resin and gimped with acrylic  yarn[[59]](#footnote-59),  – copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid |
|  | - Other | Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving ([[60]](#footnote-60))  *or*  Weaving accompanied by dyeing or by coating | | |
| Chapter 60 | Knitted or crocheted fabrics | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting  *or*  Knitting accompanied by dyeing or by flocking or by coating  *or*  Flocking accompanied by dyeing or by printing  *or*  Dyeing of yarn of natural fibres accompanied by knitting  *or*  Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product | | |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: |  | |  |
|  | - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | (a) LDCs  Manufacture from fabric | | (b) Other beneficiary countries  Knitting and making-up (including cutting) ([[61]](#footnote-61))([[62]](#footnote-62)) |
|  | - Other | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products)  *or*  Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ([[63]](#footnote-63)) | | |
| Ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | (a) LDCs  Manufacture from fabric | | (b) Other beneficiary countries  Weaving accompanied by making-up (including cutting)  *or*  Making-up preceded by 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ([[64]](#footnote-64))([[65]](#footnote-65)) |
| ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | (a) LDCs  Chapter rule applies | | (b) Other beneficiary countries  Weaving accompanied by making-up (including cutting)  *or*  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ([[66]](#footnote-66))([[67]](#footnote-67)) |
| ex 6212 | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted |  | |  |
|  | - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | (a) LDCs  Manufacture from fabric | | (b) Other beneficiary countries  Knitting and making-up (including cutting) ([[68]](#footnote-68))([[69]](#footnote-69)) |
|  | - Other | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products)  or  Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ([[70]](#footnote-70)) | | |
| ex 6210 and ex 6216 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | (a) LDCs  Chapter rule applies | | (b) Other beneficiary countries  Weaving accompanied by making-up (including cutting)  *or*  Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product, accompanied by making-up (including cutting) ([[71]](#footnote-71)) |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: |  | | |
|  | - Embroidered | Weaving accompanied by making-up (including cutting)  *or*  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product([[72]](#footnote-72))  *or*  Making-up preceded by 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ([[73]](#footnote-73))([[74]](#footnote-74)) | | |
|  | - Other | Weaving accompanied by making-up (including cutting)  *or*  Making-up preceded by 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ([[75]](#footnote-75))([[76]](#footnote-76)) | | |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: |  | | |
|  | - Embroidered | Weaving accompanied by making-up (including cutting)  *or*  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ([[77]](#footnote-77)) | | |
|  | - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Weaving accompanied by making-up (including cutting)  *or*  Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product, accompanied by making-up (including cutting) ([[78]](#footnote-78)) | | |
|  | - Interlinings for collars and cuffs, cut out | Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the ex-works price of the product | | |
|  | - Other | (a) LDCs  Chapter rule applies | | (b) Other beneficiary countries  Weaving accompanied by making-up (including cutting) ([[79]](#footnote-79)) |
| Ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture from materials of any heading, except that of the product | | |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: |  | |  |
|  | - Of felt, of nonwovens | (a) LDCs  Any non-woven process including needle punching accompanied by making up (including cutting) | | (b) Other beneficiary countries  Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) ([[80]](#footnote-80)) |
|  | - Other: |  | |  |
|  | -- Embroidered | Weaving or knitting accompanied by making-up (including cutting)  *or*  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ([[81]](#footnote-81))([[82]](#footnote-82)) | | |
|  | -- Other | Weaving or knitting accompanied by making-up (including cutting) | | |
| 6305 | Sacks and bags, of a kind used for the packing of goods | (a) LDCs  Weaving or knitting and making-up (including cutting)([[83]](#footnote-83)) | | (b) Other beneficiary countries  Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) ([[84]](#footnote-84)) |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: |  | |  |
|  | - Of nonwovens | (a) LDCs  Any non-woven process including needle punching accompanied by making up (including cutting) | | (b) Other beneficiary countries  Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching |
|  | - Other | Weaving accompanied by making-up (including cutting) ([[85]](#footnote-85))([[86]](#footnote-86))  *or*  Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product, accompanied by making-up (including cutting) | | |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | | |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | (a) LDCs  Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25% of the ex-works price of the set | | (b) Other beneficiary countries  Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set |
| Ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 | | |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture from materials of any heading, except that of the product | | |
| Chapter 65 | Headgear and parts thereof | Manufacture from materials of any heading, except that of the product | | |
| Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture from materials of any heading, except that of the product | | |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials, except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate | | |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading | | |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) | | |
| Chapter 69 | Ceramic products | (a) LDCs  Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 70 | Glass and glassware, except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 7006 | Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: |  | | |
|  | – Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards[[87]](#footnote-87) | Manufacture from non-coated glass-plate substrate of heading 7006 | | |
|  | – Other | Manufacture from materials of heading 7001 | | |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product  *or*  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product | | |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | Manufacture from materials of any heading, except that of the product  *or*  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product  *or*  Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50% of the ex-works price of the product | | |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from:  – uncoloured slivers, rovings, yarn or chopped strands, or  – glass wool | | |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 7106, 7108 and 7110 | Precious metals: |  | | |
|  | - Unwrought | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110  *or*  Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110  *or*  Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals | | |
|  | - Semi-manufactured or in powder form | Manufacture from unwrought precious metals | | |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought | | |
| 7115 | Other articles of precious metal or of metal clad with precious metal | Manufacture from materials of any heading, except that of the product | | |
| 7117 | Imitation jewellery | Manufacture from materials of any heading, except that of the product  *or*  Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50% of the ex-works price of the product | | |
| ex Chapter 72 | Iron and steel; except for: | Manufacture from materials of any heading, except that of the product | | |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206 | | |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207 | | |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading 7207 | | |
| 7218 91 and 7218 99 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10 | | |
| 7219 to 7222 | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7218 | | |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading 7218 | | |
| 7224 90 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10 | | |
| 7225 to 7228 | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224 | | |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading 7224 | | |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture from materials of any heading, except that of the product | | |
| ex 7301 | Sheet piling | Manufacture from materials of heading 7207 | | |
| 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading 7206 | | |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224 | | |
| ex 7307 | Tube or pipe fittings of stainless steel | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product | | |
| 7308 | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used | | |
| ex 7315 | Skid chain | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product | | |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture from materials of any heading, except that of the product | | |
| 7403 | Refined copper and copper alloys, unwrought | Manufacture from materials of any heading | | |
| Chapter 75 | Nickel and articles thereof | Manufacture from materials of any heading, except that of the product | | |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture from materials of any heading, except that of the product | | |
| 7601 | Unwrought aluminium | Manufacture from materials of any heading | | |
| 7607 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm | Manufacturefrom materials of any heading, except that of the product and heading 7606 | | |
| Chapter 77 | Reserved for possible future use in the Harmonised System |  | | |
| ex Chapter 78 | Lead and articles thereof, except for: | Manufacture from materials of any heading, except that of the product | | |
| 7801 | Unwrought lead: |  | | |
|  | - Refined lead | Manufacture from materials of any heading | | |
|  | - Other | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used | | |
| Chapter 79 | Zinc and articles thereof | Manufacture from materials of any heading, except that of the product | | |
| Chapter 80 | Tin and articles thereof | Manufacture from materials of any heading, except that of the product | | |
| Chapter 81 | Other base metals; cermets; articles thereof | Manufacture from materials of any heading | | |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale | Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set | | |
| 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 , and blades therefor | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used | | |
| 8214 | 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) | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | | |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | | |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the ex-works price of the product | | |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product | | |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 8401 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 8482 | Ball or roller bearings | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 8501, 8502 | Electric motors and generators; Electric generating sets and rotary converters | (a) LDCs  Manufacture from materials of any heading, except that of the product and of heading 8503  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product and of heading 8503  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8513 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512 | (a) LDCs  Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product.  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8519 | Sound recording and sound reproducing apparatus | (a) LDCs  Manufacture from materials of any heading, except that of the product and of heading 8522  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product and of heading 8522  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | (a) LDCs  Manufacture from materials of any heading, except that of the product and of heading 8522  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product and of heading 8522  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8523 | Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders | (a) LDCs  Manufacture from materials of any heading, except that of the product and of heading 8529  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product and of heading 8529  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | (a) LDCs  Manufacture from materials of any heading, except that of the product and of heading 8529  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product and of heading 8529  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | (a) LDCs  Manufacture from materials of any heading, except that of the product and of heading 8529  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product and of heading 8529  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8528 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus | (a) LDCs  Manufacture from materials of any heading, except that of the product and of heading 8529  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product and of heading 8529  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8535 to 8537 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity | (a) LDCs  Manufacture from materials of any heading, except that of the product and of heading 8538  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product and of heading 8538  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8540 11 and 8540 12 | Cathode ray television picture tubes, including video monitor cathode ray tubes | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex 8542 31, ex 8542 32, ex 8542 33, ex 8542 39 | Monolithic integrated circuits | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  *or*  The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party | | |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8545 | 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 | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 8546 | Electrical insulators of any material | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8547 | 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 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | (a) LDCs  Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof, except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex 8804 | Rotochutes | Manufacture from materials of any heading, including other materials of heading 8804  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| Chapter 89 | Ships, boats and floating structures | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 9002 | 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 | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 9033 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | (a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| Chapter 91 | Clocks and watches and parts thereof | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | | |
| Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof, except for: | Manufacture from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| ex 9506 | Golf clubs and parts thereof | Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product  *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 9601 and 9602 | Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding.  Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin | Manufacture from materials of any heading | | |
| 9603 | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees) | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set | | |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 9608 | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 | Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used | | |
| 9612 | 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 | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 70% of the ex-works price of the product | | |
| 9613 20 | Pocket lighters, gas fuelled, refillable | Manufacture in which the total value of the materials of heading 9613 used does not exceed 30% of the ex-works price of the product | | |
| 9614 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof | Manufacture from materials of any heading | | |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture from materials of any heading, except that of the product | | |

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Materials excluded from regional cumulation[[88]](#footnote-88)[[89]](#footnote-89)

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| --- | --- | --- | --- | --- |
|  |  | **Group I**: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam | **Group III**: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka | **Group IV**[[90]](#footnote-90) Argentina, Brazil, Paraguay, Uruguay |
| Harmonised System or Combined Nomenclature code | Description of materials |  |  |  |
| 0207 | Meat and edible meat offal, of the poultry of heading 0105, fresh, chilled or frozen | X |  |  |
| ex 0210 | Meat and edible meat offal of poultry, salted, in brine, dried or smoked | X |  |  |
| Chapter 03 | Fish and crustaceans, molluscs and other aquatic invertebrates |  |  | X |
| ex 0407 | Eggs in shell of poultry, other than for hatching |  | X |  |
| ex 0408 | Eggs, not in shell, and egg yolks, other than unfit for human consumption |  | X |  |
| 0709 51 ex 0710 80 0710 40 00 0711 51 0712 31 | Mushrooms, fresh or chilled, frozen, provisionally preserved, dried  Sweetcorn (uncooked or cooked by steaming or boiling in water) frozen | X | X | X |
| 0714 20 | Sweet potatoes |  |  | X |
| 0811 10 0811 20 | Strawberries, raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter |  |  | X |
| 1006 | Rice | X | X |  |
| ex 1102 90 ex 1103 19 ex 1103 20 ex 1104 19 ex 1108 19 | Flours, groats, meal, pellets, rolled or flaked grains, starch of rice | X | X |  |
| 1108 20 | Inulin |  |  | X |
| 1604 and 1605 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; prepared or preserved crustaceans, molluscs and other aquatic invertebrates |  |  | X |
| 1701 and 1702 | Cane or beet sugar and chemically pure sucrose, and other sugars, sugar syrups, artificial honey and caramel | X | X |  |
| 1704 90 | Sugar confectionery, not containing cocoa, other than chewing gum | X | X | X |
| ex 1806 10 | Cocoa powder, containing 65% or more by weight of sucrose/isoglucose | X | X | X |
| 1806 20 | Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg | X | X | X |
| 1901 90 91  1901 90 99 | Other food preparations than preparations for infant use, put up for retail sale, than mixes and doughs for the preparation of bakers' wares of heading 1905 and than malt extract | X | X | X |
| ex 1902 20 | Stuffed pasta, whether or not cooked or otherwise prepared, containing more than 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates or containing more than 20% by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin |  |  | X |
| 2001 90 30 | Sweetcorn (Zea mays var. saccharata), prepared or preserved by vinegar or acetic acid | X | X | X |
| 2003 10 | Mushrooms of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid | X | X | X |
| 2005 80 00 | Sweetcorn (Zea mays var. saccharata), prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006 | X | X | X |
| ex 2007 10 | Homogenised jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, containing more than 13% by weight of sugar |  |  | X |
| 2007 99 | Non homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, other than of citrus fruit |  |  | X |
| 2008 20  2008 30  2008 40  2008 50  2008 60  2008 70  2008 80  2008 93  2008 97  2008 99 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved |  |  | X |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter |  |  | X |
| ex 2101 12 | Preparations with a basis of coffee | X | X | X |
| ex 2101 20 | Preparations with a basis of tea or maté | X | X | X |
| 2106 90 92  2106 90 98 | Food preparations not elsewhere specified, other than protein concentrates and textured protein substances and than compound alcoholic preparations (other than those based on odoriferous substances) of a kind used for the manufacture of beverages and other than flavoured or coloured sugar syrups | X | X | X |
| 2204 30 | Grape must other than grape must with fermentation prevented or arrested by the addition of alcohol |  |  | X |
| 2205 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances |  |  | X |
| 2206 | Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included |  |  | X |
| 2207 10 00 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher |  | X | X |
| ex 2208 90 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, other than arrack, plum, pear or cherry spirit and other spirits and spirituous beverages |  | X | X |
| 2905 43 00 | Mannitol | X | X | X |
| 2905 44 | D-glucitol (sorbitol) | X | X | X |
| 3302 10 29 | Preparations of a kind used in the drink industries containing all flavouring agents characterising a beverage, other than of an actual alcoholic strength by volume exceeding 0.5%, containing, by weight, more than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch | X | X | X |
| 3505 10 | Dextrins an other modified starches | X | X | X |

Annex 22-05 – DA

Working excluded from GSP regional cumulation (textile products)

Working such as:

* fitting of buttons and/or other types of fastenings,
* making of button-holes,
* finishing off the ends of trouser legs and sleeves or the bottom hemming of skirts and dresses etc.,
* hemming of handkerchiefs, table linen etc.,
* fitting of trimmings and accessories such as pockets, labels, badges, etc.,
* ironing and other preparations of garments for sale ‘ready-made’,
* or any combination of such working.

Annex 22-11 – DA

Introductory notes and list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

PART I

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 100.

**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 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 100, concerning products having acquired originating status which are used in the manufacture of other products, shallapply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or territory or in the [Union].

*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 beneficiary country or territory 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 beneficiary country or territory. 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 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).

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 polyether, 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.

*Example:*

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 gimped", 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.

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.

*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.

6.3. 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:

* + - 1. vacuum-distillation;
      2. redistillation by a very thorough fractionation process;
      3. cracking;
      4. reforming;
      5. extraction by means of selective solvents;
      6. the process comprising all ofthe 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;
      7. polymerisation;
      8. alkylation;
      9. isomerisation.

7.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

* + - 1. vacuum-distillation;
      2. redistillation by a very thorough fractionation process;
      3. cracking;
      4. reforming;
      5. extraction by means of selective solvents;
      6. 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;
      7. polymerisation;
      8. alkylation;

(ij) isomerisation;

* + - 1. 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);
      2. in respect of products of heading 2710 only, deparaffining by a process other than filtering;
      3. 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;
      4. 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;
      5. 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;
      6. 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.

PART II

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Harmonized System 2012 heading** | **Description of product** | **Working or processing, carried out on non-originating materials, which confers originating status** | |
| (1) | (2) | (3) | (4) |
| Chapter 1 | Live animals | All the animals of Chapter 1 shall be wholly obtained |  |
| Chapter 2 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained |  |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all the materials of Chapter 3 used are wholly obtained |  |
| ex Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 4 used are wholly obtained |  |
| 0403 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which:   1. all the materials of Chapter 4 used are wholly obtained, 2. all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and 3. the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 5 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 5 used are wholly obtained |  |
| ex 0502 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair |  |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which:   1. all the materials of Chapter 6 used are wholly obtained, and 2. the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 7 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained |  |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which:   1. all the fruit and nuts used are wholly obtained, and 2. the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 9 | Coffee, tea, maté and spices; except for: | Manufacture in which all the materials of Chapter 9 used are wholly obtained |  |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading |  |
| 0902 | Tea, whether or not flavoured | Manufacture from materials of any heading |  |
| ex 0910 | Mixtures of spices | Manufacture from materials of any heading |  |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used are wholly obtained |  |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained |  |
| ex 1106 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713 | Drying and milling of leguminous vegetables of heading 0708 |  |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all the materials of Chapter 12 used are wholly obtained |  |
| 1301 | Lac; natural gums, resins, gum-resins and oleoresins (for example; balsams) | Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product |  |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: |  |  |
| - Mucilages and thickeners, modified, derived from vegetable products | Manufacture from non-modified mucilages and thickeners |  |
| - Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all the materials of Chapter 14 used are wholly obtained |  |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: | Manufacture from materials of any heading, except that of the product |  |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: |  |  |
| - Fats from bones or waste | Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506 |  |
| - Other | Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207 |  |
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading 1503 |  |  |
| - Fats from bones or waste | Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506 |  |
| - Other | Manufacture in which all the materials of Chapter 2 used are wholly obtained |  |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: |  |  |
| - Solid fractions | Manufacture from materials of any heading, including other materials of heading 1504 |  |
| - Other | Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained |  |
| ex 1505 | Refined lanolin | Manufacture from crude wool grease of heading 1505 |  |
| 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: |  |  |
| - Solid fractions | Manufacture from materials of any heading, including other materials of heading 1506 |  |
| - Other | Manufacture in which all the materials of Chapter 2 used are wholly obtained |  |
| 1507 to 1515 | Vegetable oils and their fractions: |  |  |
| - 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 | Manufacture from materials of any heading, except that of the product |  |
| - Solid fractions, except for that of jojoba oil | Manufacture from other materials of headings 1507 to 1515 |  |
| - Other | Manufacture in which all the vegetable materials used are wholly obtained |  |
| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared | Manufacture in which:   1. all the materials of Chapter 2 used are wholly obtained, and 2. all the vegetable materials used are 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 1516 | Manufacture in which:   1. all the materials of Chapters 2 and 4 used are wholly obtained, and 2. all the vegetable materials used are 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, and/or  — in which all the materials of Chapter 3 used are wholly obtained |  |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 1701 | Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: |  |  |
| - Chemically-pure maltose and fructose | Manufacture from materials of any heading, including other materials of heading 1702 |  |
| - Other sugars in solid form, containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| - Other | Manufacture in which all the materials used are originating |  |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex works price of the product |  |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| Chapter 18 | Cocoa and cocoa preparations | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1901 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: |  |  |
| - Malt extract | Manufacture from cereals of Chapter 10 |  |
| - Other | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: |  |  |
| - 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 are wholly obtained |  |
| - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which:   1. all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and 2. all the materials of Chapters 2 and 3 used are wholly obtained |  |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | Manufacture from materials of any heading, except potato starch of heading 1108 |  |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included | Manufacture:   1. from materials of any heading, except those of heading 1806, 2. in which all the cereals and flour (except durum wheat and *Zea indurata* maize, and their derivatives) used are wholly obtained, and 3. in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from materials of any heading, except those of Chapter 11 |  |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all the fruit, nuts or vegetables used are wholly obtained |  |
| ex 2001 | 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 | Manufacture from materials of any heading, except that of the product |  |
| ex 2004 and ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid | Manufacture from materials of any heading, except that of the product |  |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| ex 2008 | - Nuts, not containing added sugar or spirits | Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product |  |
| - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) | Manufacture from materials of any heading, except that of the product |  |
| - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 21 | Miscellaneous edible preparations, except for: | Manufacture from materials of any heading, except that of the product |  |
| 2101 | 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 | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which all the chicory used is wholly obtained |  |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: |  |  |
| - Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used |  |
| - Mustard flour and meal and prepared mustard | Manufacture from materials of any heading |  |
| ex 2104 | Soups and broths and preparations therefor | Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005 |  |
| 2106 | Food preparations not elsewhere specified or included | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which all the grapes or materials derived from grapes used are wholly obtained |  |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009 | Manufacture:   1. from materials of any heading, except that of the product, 2. in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and 3. in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating |  |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength | Manufacture:   1. from materials of any heading, except heading 2207 or 2208, and 2. in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume |  |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | Manufacture:   1. from materials of any heading, except heading 2207 or 2208, and 2. in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume |  |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 2301 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained |  |
| ex 2303 | 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 | Manufacture in which all the maize used is wholly obtained |  |
| ex 2306 | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil | Manufacture in which all the olives used are wholly obtained |  |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which:   1. all the cereals, sugar or molasses, meat or milk used are originating, and 2. all the materials of Chapter 3 used are wholly obtained |  |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture in which all the materials of Chapter 24 used are wholly obtained |  |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating |  |
| ex 2403 | Smoking tobacco | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating |  |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 2504 | Natural crystalline graphite, with enriched carbon content, purified and ground | Enriching of the carbon content, purifying and grinding of crude crystalline graphite |  |
| ex 2515 | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm |  |
| ex 2516 | Granite, porphyry, basalt, sandstone and other monumental or 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 | Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm |  |
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined |  |
| Ee 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used |  |
| ex 2520 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 2524 | Natural asbestos fibres | Manufacture from asbestos concentrate |  |
| ex 2525 | Mica powder | Grinding of mica or mica waste |  |
| ex 2530 | Earth colours, calcined or powdered | Calcination or grinding of earth colours |  |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es)[[91]](#footnote-91)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| ex 2709 | Crude oils obtained from bituminous minerals | Destructive distillation of bituminous materials |  |
| 2710 | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils | Operations of refining and/or one or more specific process(es)[[92]](#footnote-92)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es)[[93]](#footnote-93)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| 2712 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es)[[94]](#footnote-94)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals | Operations of refining and/or one or more specific process(es)[[95]](#footnote-95)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process(es)[[96]](#footnote-96)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| 2715 | 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) | Operations of refining and/or one or more specific process(es)[[97]](#footnote-97)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2805 | ‘Mischmetall’ | 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 |  |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 2840 | Sodium perborate | Manufacture from disodium tetraborate pentahydrate | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2852 | - Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % 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 |
|  | -Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % 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 |
|  | - Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | Operations of refining and/or one or more specific process(es)[[98]](#footnote-98)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | Operations of refining and/or one or more specific process(es)[[99]](#footnote-99)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol | Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % 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 |
| ex 2932 | - Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % 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 |
| - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % 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 |
| 2934 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % 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 |
| ex 2939 | Concentrates of poppy straw containing not less than 50 % by weight of alkaloids | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 30 | Pharmaceutical products; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |
| 3002 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: |  |  |
| - Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |
| - Other: |  |  |
| - - Human blood | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |
| - - Animal blood prepared for therapeutic or prophylactic uses | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |
| - - Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |
| - - Haemoglobin, blood globulins and serum globulins | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |
| - - Other | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |
| 3003 and 3004 | Medicaments (excluding goods of heading 3002, 3005 or 3006): |  |  |
| - Obtained from amikacin of heading 2941 | Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |
| - Other | Manufacture:   1. from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 3006 | Waste pharmaceuticals specified in note 4(k) to Chapter 30 | The origin of the product in its original classification shall be retained |  |
|  | - Sterile surgical or dental adhesion barriers, whether or not absorbable: |  |  |
|  | - - made of plastics | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product [(5)](http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1993R2454:20110101:EN:HTML#E0165#E0165) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  | -- made of fabrics | Manufacture from [(7)](http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1993R2454:20110101:EN:HTML#E0167#E0167):  — natural fibres,  — man-made staple fibres, not carded or combed or otherwise processed for spinning, or  — chemical materials or textile pulp |  |
|  | - Appliances identifiable for ostomy use | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 31 | Fertilizers; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 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:   1. sodium nitrate 2. calcium cyanamide 3. potassium sulphate 4. magnesium potassium sulphate | Manufacture:   1. from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and 2. in which 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 |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3201 | Tannins and their salts, ethers, esters and other derivatives | Manufacture from tanning extracts of vegetable origin | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3205 | Colour lakes; preparations as specified in note 3 to this Chapter based on colour lakes[[100]](#footnote-100) | Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value 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 40 % of the ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3301 | 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 | Manufacture from materials of any heading, including materials of a different ‘group’[[101]](#footnote-101) in this heading. However, materials of the same group as the product may be used, provided that their total value 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 40 % of the ex-works price of the product |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, ‘dental waxes’ and dental preparations with a basis of plaster; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3403 | Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | Operations of refining and/or one or more specific process(es)[[102]](#footnote-102)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| 3404 | Artificial waxes and prepared waxes: |  |  |
| - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| - Other | Manufacture from materials of any heading, except:   1. hydrogenated oils having the character of waxes of heading 1516, 2. fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and 3. materials of heading 3404   However, these materials may be used, provided that their total value 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 40 % of the ex-works price of the product |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3505 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: |  |  |
| - Starch ethers and esters | Manufacture from materials of any heading, including other materials of heading 3505 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| - Other | Manufacture from materials of any heading, except those of heading 1108 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3507 | Prepared enzymes not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3701 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: |  |  |
| - Instant print film for colour photography, in packs | Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % 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 |
| - Other | Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value 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 40 % of the ex-works price of the product |
| 3702 | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed | Manufacture from materials of any heading, except those of headings 3701 and 3702 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3704 | Photographic plates, film paper, paperboard and textiles, exposed but not developed | Manufacture from materials of any heading, except those of headings 3701 to 3704 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3801 | - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| - Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils | Manufacture in which the value of all the materials of heading 3403 used 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 40 % of the ex-works price of the product |
| ex 3803 | Refined tall oil | Refining of crude tall oil | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3805 | Spirits of sulphate turpentine, purified | Purification by distillation or refining of raw spirits of sulphate turpentine | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3806 | Ester gums | Manufacture from resin acids | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3807 | Wood pitch (wood tar pitch) | Distillation of wood tar | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3808 | 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) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3809 | 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 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3810 | 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 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3811 | 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: |  |  |
| - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product |  |
| - Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3813 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3818 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3819 | 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 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3820 | Anti-freezing preparations and prepared de-icing fluids | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 3821 | **Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.** | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3822 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: |  |  |
| - Industrial monocarboxylic fatty acids, acid oils from refining | Manufacture from materials of any heading, except that of the product |  |
| - Industrial fatty alcohols | Manufacture from materials of any heading, including other materials of heading 3823 |  |
| 3824 | 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: |  |  |
| - The following of this heading:  - - Prepared binders for foundry moulds or cores based on natural resinous products  - - Naphthenic acids, their water-insoluble salts and their esters  - - Sorbitol other than that of heading 2905  - - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts  - - Ion exchangers  - - Getters for vacuum tubes  - - Alkaline iron oxide for the purification of gas  - - Ammoniacal gas liquors and spent oxide produced in coal gas purification  - - Sulphonaphthenic acids, their water-insoluble salts and their esters  - - Fusel oil and Dippel's oil  - - Mixtures of salts having different anions  - - Copying pastes with a basis of gelatin, whether or not on a paper or textile backing | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| - Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3826 | **Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals** | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3901 to 3915 | Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex3907 and 3912 for which the rules are set out below: |  |  |
| - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content | Manufacture in which:   1. the value of all the materials used does not exceed 50 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product[[103]](#footnote-103) | Manufacture in which the value of al the materials used does not exceed 25 % of the ex-works price of the product |
| - Other | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product[[104]](#footnote-104) | 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product[[105]](#footnote-105) |  |
| - Polyester | Manufacture in which the value of all the 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) |  |
| 3912 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product |  |
| 3916 to 3921 | Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: |  |  |
| - 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 | Manufacture in which the value of all the materials of Chapter 39 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 25 % of the ex-works price of the product |
| - Other: |  |  |
| - - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content | Manufacture in which:   1. the value of all the materials used does not exceed 50 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product[[106]](#footnote-106) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| - - Other | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product[[107]](#footnote-107) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3916 and ex 3917 | Profile shapes and tubes | Manufacture in which:   1. the value of all the materials used does not exceed 50 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of the same heading as the product used 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 |
| ex 3920 | - Ionomer sheets or film | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| - Sheets of regenerated cellulose, polyamides or polyethylene | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product |  |
| ex 3921 | Foils of plastic, metallised | Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron[[108]](#footnote-108) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3922 to 3926 | Articles of plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 4001 | Laminated slabs of crepe rubber for shoes | Lamination of sheets of natural rubber |  |
| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | 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 |  |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: |  |  |
| - Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres |  |
| - Other | Manufacture from materials of any heading, except those of headings 4011 and 4012 |  |
| ex 4017 | Articles of hard rubber | Manufacture from hard rubber |  |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 4102 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on |  |
| 4104 to 4106 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Retanning of tanned leather  or  Manufacture from materials of any heading, except that of the product |  |
| 4107, 4112 and 4113 | Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114 | Manufacture from materials of any heading, except headings 4104 to 4113 |  |
| ex 4114 | Patent leather and patent laminated leather; metallised leather | Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 4302 | Tanned or dressed furskins, assembled: |  |  |
| - Plates, crosses and similar forms | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins |  |
| - Other | Manufacture from non-assembled, tanned or dressed furskins |  |
| 4303 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading 4302 |  |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 4403 | Wood roughly squared | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down |  |
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed | Planing, sanding or end-jointing |  |
| ex 4408 | Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed | Splicing, planing, sanding or end-jointing |  |
| ex 4409 | Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: |  |  |
| - Sanded or end-jointed | Sanding or end-jointing |  |
| - Beadings and mouldings | Beading or moulding |  |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |  |
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size |  |
| ex 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces |  |
| ex 4418 | - Builders' joinery and carpentry of wood | Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used |  |
| - Beadings and mouldings | Beading or moulding |  |
| ex 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading 4409 |  |
| ex Chapter 45 | Cork and articles of cork; except for: | Manufacture from materials of any heading, except that of the product |  |
| 4503 | Articles of natural cork | Manufacture from cork of heading 4501 |  |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture from materials of any heading, except that of the product |  |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 4811 | Paper and paperboard, ruled, lined or squared only | Manufacture from paper-making materials of Chapter 47 |  |
| 4816 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper-making materials of Chapter 47 |  |
| 4817 | 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 | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 4818 | Toilet paper | Manufacture from paper-making materials of Chapter 47 |  |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 4820 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape | Manufacture from paper-making materials of Chapter 47 |  |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: | Manufacture from materials of any heading, except that of the product |  |
| 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials of any heading, except those of headings 4909 and 4911 |  |
| 4910 | Calendars of any kind, printed, including calendar blocks: |  |  |
| - Calendars of the ‘perpetual’ type or with replaceable blocks mounted on bases other than paper or paperboard | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| - Other | Manufacture from materials of any heading, except those of headings 4909 and 4911 |  |
| ex Chapter 50 | Silk; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste |  |
| 5004 to ex5006 | Silk yarn and yarn spun from silk waste | Manufacture from[[109]](#footnote-109):   1. raw silk or silk waste, carded or combed or otherwise prepared for spinning, 2. other natural fibres, not carded or combed or otherwise prepared for spinning, 3. chemical materials or textile pulp, or 4. paper-making materials |  |
| 5007 | Woven fabrics of silk or of silk waste: |  |  |
| - Incorporating rubber thread | Manufacture from single yarn[[110]](#footnote-110) |  |
| - Other | Manufacture from[[111]](#footnote-111):   1. coir yarn, 2. natural fibres, 3. man-made staple fibres, not carded or combed or otherwise prepared for spinning, 4. chemical materials or textile pulp, or 5. paper   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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture from materials of any heading, except that of the product |  |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Manufacture from[[112]](#footnote-112):   1. raw silk or silk waste, carded or combed or otherwise prepared for spinning, 2. natural fibres, not carded or combed or otherwise prepared for spinning, 3. chemical materials or textile pulp, or 4. paper-making materials |  |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: |  |  |
| - Incorporating rubber thread | Manufacture from single yarn[[113]](#footnote-113) |  |
| - Other | Manufacture from[[114]](#footnote-114):   1. coir yarn, 2. natural fibres, 3. man-made staple fibres, not carded or combed or otherwise prepared for spinning, 4. chemical materials or textile pulp, or 5. paper   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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 52 | Cotton; except for: | Manufacture from materials of any heading, except that of the product |  |
| 5204 to 5207 | Yarn and thread of cotton | Manufacture from[[115]](#footnote-115):   1. raw silk or silk waste, carded or combed or otherwise prepared for spinning, 2. natural fibres, not carded or combed or otherwise prepared for spinning, 3. chemical materials or textile pulp, or 4. paper-making materials |  |
| 5208 to 5212 | Woven fabrics of cotton: |  |  |
| - Incorporating rubber thread | Manufacture from single yarn[[116]](#footnote-116) |  |
|  | - Other | Manufacture from[[117]](#footnote-117):   1. coir yarn, 2. natural fibres, 3. man-made staple fibres, not carded or combed or otherwise prepared for spinning, 4. chemical materials or textile pulp, or 5. paper   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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture from materials of any heading, except that of the product |  |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Manufacture from[[118]](#footnote-118):   1. raw silk or silk waste, carded or combed or otherwise prepared for spinning, 2. natural fibres, not carded or combed or otherwise prepared for spinning, 3. chemical materials or textile pulp, or 4. paper-making materials |  |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: |  |  |
| - Incorporating rubber thread | Manufacture from single yarn[[119]](#footnote-119) |  |
| - Other | Manufacture from[[120]](#footnote-120):   1. coir yarn 2. jute yarn 3. natural fibres, 4. man-made staple fibres, not carded or combed or otherwise prepared for spinning, 5. chemical materials or textile pulp, or 6. paper   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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | Manufacture from[[121]](#footnote-121):   1. raw silk or silk waste, carded or combed or otherwise prepared for spinning, 2. natural fibres, not carded or combed or otherwise prepared for spinning, 3. chemical materials or textile pulp, or 4. paper-making materials |  |
| 5407 and 5408 | Woven fabrics of man-made filament yarn: |  |  |
| - Incorporating rubber thread | Manufacture from single yarn[[122]](#footnote-122) |  |
| - Other | Manufacture from[[123]](#footnote-123):   1. coir yarn, 2. natural fibres, 3. man-made staple fibres, not carded or combed or otherwise prepared for spinning, 4. chemical materials or textile pulp, or 5. paper   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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp |  |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Manufacture from[[124]](#footnote-124):   1. raw silk or silk waste, carded or combed or otherwise prepared for spinning, 2. natural fibres, not carded or combed or otherwise prepared for spinning, 3. chemical materials or textile pulp, or 4. paper-making materials |  |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: |  |  |
| - Incorporating rubber thread | Manufacture from single yarn[[125]](#footnote-125) |  |
| - Other | Manufacture from[[126]](#footnote-126):   1. coir yarn, 2. natural fibres, 3. man-made staple fibres, not carded or combed or otherwise prepared for spinning, 4. chemical materials or textile pulp, or 5. paper   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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | Manufacture from[[127]](#footnote-127):   1. coir yarn, 2. natural fibres, 3. chemical materials or textile pulp, or 4. paper-making materials |  |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: |  |  |
| - Needleloom felt | Manufacture from[[128]](#footnote-128):   1. natural fibres, or 2. chemical materials or textile pulp   However:   1. polypropylene filament of heading 5402, 2. polypropylene fibres of heading 5503 or 5506, or 3. polypropylene filament tow of heading 5501,   of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product |  |
| - Other | Manufacture from[[129]](#footnote-129):   1. natural fibres, 2. man-made staple fibres made from casein, or 3. chemical materials or textile pulp |  |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: |  |  |
| - Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered |  |
| - Other | Manufacture from[[130]](#footnote-130):   1. natural fibres, not carded or combed or otherwise processed for spinning, 2. chemical materials or textile pulp, or 3. paper-making materials |  |
| 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from[[131]](#footnote-131):   1. natural fibres, 2. man-made staple fibres, not carded or combed or otherwise processed for spinning, 3. chemical materials or textile pulp, or 4. paper-making materials |  |
| 5606 | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | Manufacture from[[132]](#footnote-132):   1. natural fibres, 2. man-made staple fibres, not carded or combed or otherwise processed for spinning, 3. chemical materials or textile pulp, or 4. paper-making materials |  |
| Chapter 57 | Carpets and other textile floor coverings: |  |  |
| - Of needleloom felt | Manufacture from[[133]](#footnote-133):   1. natural fibres, or 2. chemical materials or textile pulp   However:   1. polypropylene filament of heading 5402, 2. polypropylene fibres of heading 5503 or 5506, or 3. polypropylene filament tow of heading 5501,   of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product  Jute fabric may be used as a backing |  |
| - Of other felt | Manufacture from[[134]](#footnote-134):   1. natural fibres, not carded or combed or otherwise processed for spinning, or 2. chemical materials or textile pulp |  |
| - Other | Manufacture from[[135]](#footnote-135):   1. coir yarn or jute yarn, 2. synthetic or artificial filament yarn, 3. natural fibres, or 4. man-made staple fibres, not carded or combed or otherwise processed for spinning   Jute fabric may be used as a backing |  |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: |  |  |
| - Combined with rubber thread | Manufacture from single yarn[[136]](#footnote-136) |  |
| - Other | Manufacture from[[137]](#footnote-137):   1. natural fibres, 2. man-made staple fibres, not carded or combed or otherwise processed for spinning, or 3. chemical materials or textile pulp   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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5805 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture from materials of any heading, except that of the product |  |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn |  |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: |  |  |
| - Containing not more than 90 % by weight of textile materials | Manufacture from yarn |  |
| - Other | Manufacture from chemical materials or textile pulp |  |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | Manufacture from yarn  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5904 | Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn[[138]](#footnote-138) |  |
| 5905 | Textile wall coverings: |  |  |
| - Impregnated, coated, covered or laminated with rubber, plastics or other materials | Manufacture from yarn |  |
| - Other | Manufacture from[[139]](#footnote-139):   1. coir yarn, 2. natural fibres, 3. man-made staple fibres, not carded or combed or otherwise processed for spinning, or 4. chemical materials or textile pulp   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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5906 | Rubberised textile fabrics, other than those of heading 5902: |  |  |
| - Knitted or crocheted fabrics | Manufacture from[[140]](#footnote-140):   1. natural fibres, 2. man-made staple fibres, not carded or combed or otherwise processed for spinning, or 3. 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 |  |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Manufacture from yarn  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5908 | 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 | Manufacture from tubular knitted gas-mantle fabric |  |
| - Other | Manufacture from materials of any heading, except that of the product |  |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: |  |  |
| - Polishing discs or rings other than of felt of heading 5911 | Manufacture from yarn or waste fabrics or rags of heading 6310 |  |
| - 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 5911 | Manufacture from[[141]](#footnote-141):  - coir yarn,  - the following materials:  - - yarn of polytetrafluoroethylene[[142]](#footnote-142),  - - 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[[143]](#footnote-143),  - - yarn of synthetic textile fibres of poly(*p*-phenylene terephthalamide),  - - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn[[144]](#footnote-144),  - - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 cyclohexanediethanol and isophthalic acid,  - - natural fibres,  - - man-made staple fibres not carded or combed or otherwise processed for spinning, or  - - chemical materials or textile pulp |  |
|  | - Other | Manufacture from[[145]](#footnote-145):   1. coir yarn, 2. natural fibres, 3. man-made staple fibres, not carded or combed or otherwise processed for spinning, or 4. chemical materials or textile pulp |  |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from[[146]](#footnote-146):   1. natural fibres, 2. man-made staple fibres, not carded or combed or otherwise processed for spinning, or 3. chemical materials or textile pulp |  |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: |  |  |
| - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Manufacture from yarn[[147]](#footnote-147)[[148]](#footnote-148) |  |
| - Other | Manufacture from[[149]](#footnote-149):   1. natural fibres, 2. man-made staple fibres, not carded or combed or otherwise processed for spinning, or 3. chemical materials or textile pulp |  |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Manufacture from yarn[[150]](#footnote-150)[[151]](#footnote-151) |  |
| ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | Manufacture from yarn[[152]](#footnote-152)  or  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product[[153]](#footnote-153) |  |
| ex 6210 and ex 6216 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn[[154]](#footnote-154)  or  Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product[[155]](#footnote-155) |  |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: |  |  |
| - Embroidered | Manufacture from unbleached single yarn[[156]](#footnote-156)[[157]](#footnote-157)  or  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product[[158]](#footnote-158) |  |
| - Other | Manufacture from unbleached single yarn[[159]](#footnote-159)[[160]](#footnote-160)  or  Making up, followed by 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), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product |  |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: |  |  |
| - Embroidered | Manufacture from yarn[[161]](#footnote-161)  or  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product[[162]](#footnote-162) |  |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn[[163]](#footnote-163)  or  Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product[[164]](#footnote-164) |  |
| - Interlinings for collars and cuffs, cut out | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| - Other | Manufacture from yarn[[165]](#footnote-165) |  |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture from materials of any heading, except that of the product |  |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: |  |  |
| - Of felt, of nonwovens | Manufacture from[[166]](#footnote-166):   1. natural fibres, or 2. chemical materials or textile pulp |  |
| - Other: |  |  |
| - - Embroidered | Manufacture from unbleached single yarn[[167]](#footnote-167)[[168]](#footnote-168)  or  Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |  |
| - - Other | Manufacture from unbleached single yarn[[169]](#footnote-169)[[170]](#footnote-170) |  |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from[[171]](#footnote-171):   1. natural fibres, 2. man-made staple fibres, not carded or combed or otherwise processed for spinning, or 3. chemical materials or textile pulp |  |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: |  |  |
| - Of nonwovens | Manufacture from[[172]](#footnote-172)[[173]](#footnote-173):   1. natural fibres, or 2. chemical materials or textile pulp |  |
| - Other | Manufacture from unbleached single yarn[[174]](#footnote-174)[[175]](#footnote-175) |  |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set |  |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 65 | Headgear and parts thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| 6505 | 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 | Manufacture from yarn or textile fibres[[176]](#footnote-176) |  |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product |  |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate |  |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading |  |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) |  |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 7003, ex 7004 and ex 7005 | Glass with a non-reflecting layer | Manufacture from materials of heading 7001 |  |
| 7006 | Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: |  |  |
| - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards[[177]](#footnote-177) | Manufacture from non-coated glass-plate substrate of heading 7006 |  |
| - Other | Manufacture from materials of heading 7001 |  |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading 7001 |  |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading 7001 |  |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading 7001 |  |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product  or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product |  |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | Manufacture from materials of any heading, except that of the product  or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product  or  Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product |  |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from:   1. uncoloured slivers, rovings, yarn or chopped strands, or 2. glass wool |  |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 7101 | Natural or cultured pearls, graded and temporarily strung for convenience of transport | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 7102, ex 7103 and ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones |  |
| 7106, 7108 and 7110 | Precious metals: |  |  |
| - Unwrought | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110  or  Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110  or  Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals |  |
| - Semi-manufactured or in powder form | Manufacture from unwrought precious metals |  |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |  |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7117 | Imitation jewellery | Manufacture from materials of any heading, except that of the product  or  Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 72 | Iron and steel; except for: | Manufacture from materials of any heading, except that of the product |  |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205 |  |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms of heading 7206 |  |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading 7207 |  |
| ex 7218, 7219 to 7222 | Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms of heading 7218 |  |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading 7218 |  |
| ex 7224, 7225 to 7228 | 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 | Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224 |  |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading 7224 |  |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 7301 | Sheet piling | Manufacture from materials of heading 7206 |  |
| 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading 7206 |  |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading 7206, 7207, 7218 or 7224 |  |
| ex 7307 | Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product |  |
| 7308 | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used |  |
| ex 7315 | Skid chain | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7401 | Copper mattes; cement copper (precipitated copper) | Manufacture from materials of any heading, except that of the product |  |
| 7402 | Unrefined copper; copper anodes for electrolytic refining | Manufacture from materials of any heading, except that of the product |  |
| 7403 | Refined copper and copper alloys, unwrought: |  |  |
| - Refined copper | Manufacture from materials of any heading, except that of the product |  |
| - Copper alloys and refined copper containing other elements | Manufacture from refined copper, unwrought, or waste and scrap of copper |  |
| 7404 | Copper waste and scrap | Manufacture from materials of any heading, except that of the product |  |
| 7405 | Master alloys of copper | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 75 | Nickel and articles thereof; except for: | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7501 to 7503 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7601 | Unwrought aluminium | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   or  Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |  |
| 7602 | Aluminium waste and scrap | Manufacture from materials of any heading, except that of the product |  |
| ex 7616 | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture:   1. from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and 2. in which 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 the HS |  |  |
| ex Chapter 78 | Lead and articles thereof; except for: | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which 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 |  |
| - Other | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used |  |
| 7802 | Lead waste and scrap | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7901 | Unwrought zinc | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used |  |
| 7902 | Zinc waste and scrap | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 80 | Tin and articles thereof; except for: | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8001 | Unwrought tin | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used |  |
| 8002 and 8007 | Tin waste and scrap; other articles of tin | Manufacture from materials of any heading, except that of the product |  |
| Chapter 81 | Other base metals; cermets; articles thereof: |  |  |
| - Other base metals, wrought; articles thereof | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product |  |
| - Other | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture from materials of any heading, except that of the product |  |
| 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale | Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set |  |
| 8207 | 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 | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used |  |
| 8214 | 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) | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used |  |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used |  |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| ex 8401 | Nuclear fuel elements | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |  |
| 8402 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 8403 and ex 8404 | Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers | Manufacture from materials of any heading, except those of headings 8403 and 8404 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8406 | Steam turbines and other vapour turbines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8409 | Parts suitable for use solely or principally with the engines of heading 8407 or 8408 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8411 | Turbo-jets, turbo-propellers and other gas turbines | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 8412 | Other engines and motors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8413 | Rotary positive displacement pumps | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| ex 8414 | Industrial fans, blowers and the like | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 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 |  |
| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415 | Manufacture:   1. from materials of any heading, except that of the product, 2. in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 3. in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8419 | Machines for wood, paper pulp, paper and paperboard industries | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % 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 |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % 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 |
| 8423 | 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 | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of heading 8431 used does not exceed 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 |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: |  |  |
| - Road rollers | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| - Other | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of heading 8431 used does not exceed 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 |
| 8430 | 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 | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of heading 8431 used does not exceed 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 |
| ex 8431 | Parts suitable for use solely or principally with road rollers | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % 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 |
| 8441 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % 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 |
| ex 8443 | Printers, for office machines (for example automatic data processing machines, word-processing machines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8444 to 8447 | Machines of these headings for use in the textile industry | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8448 | Auxiliary machinery for use with machines of headings 8444 and 8445 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8452 | Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: |  |  |
| - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, 2. the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and 3. the thread-tension, crochet and zigzag mechanisms used are originating |  |
| - Other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8456, 8457 to 8465 and ex 8466 | Machine-tools and machines and their parts and accessories of headings 8456 to 8466; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8456 and ex 8466 | - water-jet cutting machines;  - parts and accessories of water-jet cutting machines | Manufacture:  — from materials of any heading, except that of the product, and  — in which the value of all the materials used does not exceed 40 % 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 |
| 8469 to 8472 | Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8482 | Ball or roller bearings | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 8484 | 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 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8486 | - Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof  - machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof  - machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof  - marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | - moulds, injection or compression types | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
|  | - lifting, handling, loading or unloading machinery | Manufacture in which:  — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  — within the above limit, the value of all the materials of heading 8431 used does not exceed 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 |
| 8487 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 8501 | Electric motors and generators (excluding generating sets) | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of heading 8503 used does not exceed 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 |
| 8502 | Electric generating sets and rotary converters | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 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 |
| 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 |  |
| ex 8517 | Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443,8525,8527 or 8528 ; | Manufacture in which:  — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  — the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8519 | **Sound recording or reproducing apparatus**  Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all 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 |
| 8520 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all 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 |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all 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 |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8523 | **Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.** |  |  |
|  | - Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37; | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | - Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37 | Manufacture in which:  — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  — within the above limit, the value of all the materials of heading 8523 used does not exceed 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 |
|  | - Matrices and masters for the production of discs, but excluding products of Chapter 37; | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | **- Proximity cards and "smart cards" with two or more electronic integrated circuits** | Manufacture:  — from materials of any heading, except that of the product, and  — in which the value of all the materials used does not exceed 40 % 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 |
|  | **- "Smart cards" with one electronic integrated circuit** | Manufacture in which:  — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product  or  The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital camerasand video camera recorders | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8528 | **Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus** |  |  |
|  | - Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | - Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; | Manufacture in which:  — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  — the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: |  |  |
|  | - Suitable for use solely or principally with video recording or reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| - Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471 | Manufacture:  — from materials of any heading, except that of the product, and  — in which the value of all the materials used does not exceed 40 % 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 |
| - Other | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8535 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits**, for a voltage exceeding 1000 Volt** | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of heading 8538 used does not exceed 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 |
| 8536 | **Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 Volt; connectors for optical fibres, optical fibre bundles or cables** |  |  |
|  | **- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 Volt** | Manufacture in which:  — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  — within the above limit, the value of all the materials of heading 8538 used does not exceed 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 |
|  | **- Connectors for optical fibres, optical fibre bundles or cables** |  |  |
|  | -- of plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
|  | -- of ceramics | Manufacture from materials of any heading, except that of the product |  |
|  | -- of copper | Manufacture:  — from materials of any heading, except that of the product, and  — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8537 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 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 8517 | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of heading 8538 used does not exceed 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 |
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 8542 | Electronic integrated circuits: |  |  |
| - Monolithic integrated circuits | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product   OR  The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  | - Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | - Other | Manufacture in which:  — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % 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 |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8545 | 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 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8547 | 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 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter |  |  |
|  | - Electronic microassemblies | Manufacture in which:  — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % 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 |
|  | - Other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8709 | 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 vehicles | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 8710 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: |  |  |
| - With reciprocating internal combustion piston engine of a cylinder capacity: |  |  |
| - - Not exceeding 50 cm3 | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product |
| - - Exceeding 50 cm3 | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| - Other | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all 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 |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials of any heading, except those of heading 8714 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8715 | Baby carriages and parts thereof | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for: | Manufacture from materials of any heading, except that 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 |
| ex 8804 | Rotochutes | Manufacture from materials of any heading, including other materials of heading 8804 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8805 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles | Manufacture from materials of any heading, except that 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 |
| Chapter 89 | Ships, boats and floating structures | Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 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 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9002 | 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 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9004 | Spectacles, goggles and the like, corrective, protective or other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor | Manufacture:   1. from materials of any heading, except that of the product, 2. in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and 3. in which the value of all the non-originating materials used does not exceed the value of all 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 |
| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs | Manufacture:   1. from materials of any heading, except that of the product, 2. in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 3. in which the value of all the non-originating materials used does not exceed the value of all 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:   1. from materials of any heading, except that of the product, 2. in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 3. in which the value of all the non-originating materials used does not exceed the value of all 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 |
| 9011 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection | Manufacture:   1. from materials of any heading, except that of the product, 2. in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 3. in which the value of all the non-originating materials used does not exceed the value of all 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 |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9017 | 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 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: |  |  |
| - Dentists' chairs incorporating dental appliances or dentists' spittoons | Manufacture from materials of any heading, including other materials of heading 9018 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| - Other | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9026 | 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 9014, 9015, 9028 or 9032 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9027 | 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 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor: |  |  |
| - Parts and accessories | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| - Other | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all 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 |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9032 | Automatic regulating or controlling instruments and apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9033 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9105 | Other clocks | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all 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 |
| 9109 | Clock movements, complete and assembled | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. the value of all the non-originating materials used does not exceed the value of all 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 |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | Manufacture in which:   1. the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 2. within the above limit, the value of all the materials of heading 9114 used does not exceed 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 |
| 9111 | Watch cases and parts thereof | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 9112 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 40 % 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 |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: |  |  |
| - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| - Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for: | Manufacture from materials of any heading, except that 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 |
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m2 or less | Manufacture from materials of any heading, except that of the product  or  Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:   1. the value of the cloth does not exceed 25 % of the ex-works price of the product, and 2. all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 9405 | 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 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 9503 | - Other toys; reduced-size (‘scale’) models and similar recreational models, working or not; puzzles of all kinds | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 9506 | Golf clubs and parts thereof | Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product |  |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from ‘worked’ carving materials of the same heading as the product |  |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set |  |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9608 | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 | Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used |  |
| 9612 | 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 | Manufacture:   1. from materials of any heading, except that of the product, and 2. in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 9613 | Lighters with piezo-igniter | Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product |  |
| ex 9614 | Smoking pipes and pipe bowls | Manufacture from roughly-shaped blocks |  |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture from materials of any heading, except that of the product |  |

**Annex 22-13 – DA**

**Invoice declaration**

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

*Spanish Version*

El exportador de los productos incluidos en el presente documento (autorización aduanera n° . . . (')) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial . . . (2).

*Danish Version*

Eksportøren af varer, der er omfattet af nærværende dokument (toldmyndighedernes tilladelse nr. ... (')), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i . . . (2).

*German Version*

Der Ausführer (Ermächtigter Ausführer ; Bewilligungs-Nr. . . . (')) der Waren, auf die sich dieses Handels-papier bezieht, erklärt, daß diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte . . . (2) Ursprungswaren sind.

*Greek Version*

0 εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. . . . (')) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής . . . (2).

*English Version*

The exporter of the products covered by this document (customs authorization No . . . (')) declares that, except where otherwise clearly indicated, these products are of . . . (2) preferential origin.

*French Version*

L'exportateur des produits couverts par le présent document (autorisation douanière n° . . . (')) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle . . . (2).

*Italian Version*

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. . . . (')) dichiara che, salvo indicazióne contraria, le merci sono di origine preferenziale . . . (2).

*Dutch Version*

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ... (')), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële . . . oorsprong zijn (2).

*Portugese Version*

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n° . . . (')), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial . . . (2).

*Finnish Version*

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupan:o . . . (')) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja . . . alkuperätuotteita (2).

*Swedish Version*

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ... (')) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande . . . ursprung (2).



1. See additional explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature. [↑](#footnote-ref-1)
2. See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature. [↑](#footnote-ref-2)
3. See Introductory Note 4.2. [↑](#footnote-ref-3)
4. See Introductory Note 4.2. [↑](#footnote-ref-4)
5. See Introductory Note 4.2. [↑](#footnote-ref-5)
6. See Introductory Note 4.2. [↑](#footnote-ref-6)
7. See Introductory Note 4.2. [↑](#footnote-ref-7)
8. See Introductory Note 4.2. [↑](#footnote-ref-8)
9. See Introductory Note 4.2. [↑](#footnote-ref-9)
10. See Introductory Note 4.2. [↑](#footnote-ref-10)
11. See Introductory Note 4.2. [↑](#footnote-ref-11)
12. See Introductory Note 4.2. [↑](#footnote-ref-12)
13. See Introductory Note 4.2. [↑](#footnote-ref-13)
14. See Introductory Note 4.2. [↑](#footnote-ref-14)
15. See Introductory Note 4.2. [↑](#footnote-ref-15)
16. For the special conditions relating to “specific processes”, see Introductory Notes 8.1 and 8.3. [↑](#footnote-ref-16)
17. For the special conditions relating to “specific processes”, see Introductory Note 8.2. [↑](#footnote-ref-17)
18. For the special conditions relating to “specific processes”, see Introductory Note 8.2. [↑](#footnote-ref-18)
19. For the special conditions relating to “specific processes”, see Introductory Note 8.2. [↑](#footnote-ref-19)
20. For the special conditions relating to “specific processes”, see Introductory Notes 8.1 and 8.3. [↑](#footnote-ref-20)
21. A "group" is regarded as any part of the heading separated from the rest by a semi-colon. [↑](#footnote-ref-21)
22. In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-22)
23. In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-23)
24. 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%. [↑](#footnote-ref-24)
25. 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%. [↑](#footnote-ref-25)
26. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-26)
27. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-27)
28. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-28)
29. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-29)
30. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-30)
31. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-31)
32. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-32)
33. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-33)
34. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-34)
35. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-35)
36. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-36)
37. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-37)
38. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-38)
39. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-39)
40. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-40)
41. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-41)
42. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-42)
43. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-43)
44. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-44)
45. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-45)
46. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-46)
47. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-47)
48. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-48)
49. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-49)
50. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-50)
51. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-51)
52. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-52)
53. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-53)
54. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-54)
55. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-55)
56. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-56)
57. The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. [↑](#footnote-ref-57)
58. The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. [↑](#footnote-ref-58)
59. The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. [↑](#footnote-ref-59)
60. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-60)
61. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-61)
62. See Introductory Note 7. [↑](#footnote-ref-62)
63. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-63)
64. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-64)
65. See Introductory Note 7. [↑](#footnote-ref-65)
66. See Introductory Note 7. [↑](#footnote-ref-66)
67. See Introductory Note 7. [↑](#footnote-ref-67)
68. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-68)
69. See Introductory Note 6. [↑](#footnote-ref-69)
70. See Introductory Note 6. [↑](#footnote-ref-70)
71. See Introductory Note 7. [↑](#footnote-ref-71)
72. See Introductory Note 7. [↑](#footnote-ref-72)
73. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-73)
74. See Introductory Note 7. [↑](#footnote-ref-74)
75. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-75)
76. See Introductory Note 7. [↑](#footnote-ref-76)
77. See Introductory Note 7. [↑](#footnote-ref-77)
78. See Introductory Note 7. [↑](#footnote-ref-78)
79. See Introductory Note 7. [↑](#footnote-ref-79)
80. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-80)
81. See Introductory Note 7. [↑](#footnote-ref-81)
82. For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 7. [↑](#footnote-ref-82)
83. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-83)
84. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-84)
85. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-85)
86. See Introductory Note 7. [↑](#footnote-ref-86)
87. SEMII – Semiconductor Equipment and Materials Institute Incorporated [↑](#footnote-ref-87)
88. Materials for which a 'X' is indicated [↑](#footnote-ref-88)
89. Cumulation of these materials between least-developed-countries (LDCs) of each regional group (i.e. Cambodia and Laos in Group I; Bangladesh, Bhutan, Maldives and Nepal in Group III) is allowed. Similarly, cumulation of these materials is also allowed in a non-LDC of a regional group with materials originating in any other country of the same regional group. [↑](#footnote-ref-89)
90. Cumulation of these materials originating in Argentina, Brazil and Uruguay, is not allowed in Paraguay. Moreover, cumulation of any material of Chapters 16 to 24 originating in Brazil, is not allowed in Argentina, Paraguay or Uruguay. [↑](#footnote-ref-90)
91. For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3. [↑](#footnote-ref-91)
92. For the special conditions relating to ‘specific processes’, see Introductory Note 7.2. [↑](#footnote-ref-92)
93. For the special conditions relating to ‘specific processes’, see Introductory Note 7.2. [↑](#footnote-ref-93)
94. For the special conditions relating to ‘specific processes’, see Introductory Note 7.2. [↑](#footnote-ref-94)
95. For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3. [↑](#footnote-ref-95)
96. For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3. [↑](#footnote-ref-96)
97. For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3. [↑](#footnote-ref-97)
98. For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3. [↑](#footnote-ref-98)
99. For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3. [↑](#footnote-ref-99)
100. 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 manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32. [↑](#footnote-ref-100)
101. A ‘group’ is regarded as any part of the heading separated from the rest by a semicolon. [↑](#footnote-ref-101)
102. For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3. [↑](#footnote-ref-102)
103. In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-103)
104. In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-104)
105. In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-105)
106. In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-106)
107. In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-107)
108. 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 %. [↑](#footnote-ref-108)
109. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-109)
110. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-110)
111. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-111)
112. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-112)
113. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-113)
114. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-114)
115. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-115)
116. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-116)
117. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-117)
118. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-118)
119. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-119)
120. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-120)
121. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-121)
122. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-122)
123. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-123)
124. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-124)
125. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-125)
126. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-126)
127. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-127)
128. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-128)
129. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-129)
130. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-130)
131. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-131)
132. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-132)
133. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-133)
134. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-134)
135. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-135)
136. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-136)
137. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-137)
138. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-138)
139. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-139)
140. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-140)
141. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-141)
142. The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. [↑](#footnote-ref-142)
143. The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. [↑](#footnote-ref-143)
144. The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. [↑](#footnote-ref-144)
145. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-145)
146. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-146)
147. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-147)
148. See Introductory Note 6. [↑](#footnote-ref-148)
149. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-149)
150. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-150)
151. See Introductory Note 6. [↑](#footnote-ref-151)
152. See Introductory Note 6. [↑](#footnote-ref-152)
153. See Introductory Note 6. [↑](#footnote-ref-153)
154. See Introductory Note 6. [↑](#footnote-ref-154)
155. See Introductory Note 6. [↑](#footnote-ref-155)
156. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-156)
157. See Introductory Note 6. [↑](#footnote-ref-157)
158. See Introductory Note 6. [↑](#footnote-ref-158)
159. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-159)
160. See Introductory Note 6. [↑](#footnote-ref-160)
161. See Introductory Note 6. [↑](#footnote-ref-161)
162. See Introductory Note 6. [↑](#footnote-ref-162)
163. See Introductory Note 6. [↑](#footnote-ref-163)
164. See Introductory Note 6. [↑](#footnote-ref-164)
165. See Introductory Note 6. [↑](#footnote-ref-165)
166. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-166)
167. See Introductory Note 6. [↑](#footnote-ref-167)
168. For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6. [↑](#footnote-ref-168)
169. See Introductory Note 6. [↑](#footnote-ref-169)
170. For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6. [↑](#footnote-ref-170)
171. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-171)
172. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-172)
173. See Introductory Note 6. [↑](#footnote-ref-173)
174. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-174)
175. See Introductory Note 6. [↑](#footnote-ref-175)
176. For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6. [↑](#footnote-ref-176)
177. SEMII - Semiconductor Equipment and Materials Institute Incorporated. [↑](#footnote-ref-177)