

APPENDIX 2 TO ANNEX V

**List of working or processing required to be carried out
on non-originating materials in order that the product
manufactured can obtain originating status**

The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|---|
| (1) | (2) | (3) | or (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 | |
| 0301 | Live fish | Manufacture in which all the materials of Chapter 3 used are wholly obtained | Manufacture of eels from elvers of heading 0301 |
| 0302 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 | Manufacture in which all the materials of Chapter 3 used are wholly obtained | Manufacture from fry ⁽¹⁾ of heading 0301 |
| 0303 | Fish, frozen, excluding fish fillets and other fish meat of heading 0304 | Manufacture in which all the materials of Chapter 3 used are wholly obtained | Manufacture from fry ⁽¹⁾ of heading 0301 |
| 0304 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | Manufacture from materials of any heading, except that of the product | |
| 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - the products having undergone only salting have a minimum salt content of 18% | |
| 0306 | <p>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, 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:</p> <ul style="list-style-type: none"> - Dried products - Flours, meals and pellets of crustaceans, fit for human consumption - Other | <p>Manufacture from materials of any heading, including other materials of heading 0306</p> <p>Manufacture from materials of any heading, including other materials of heading 0306</p> <p>Manufacture in which all the materials of Chapter 3 used are wholly obtained</p> | |
| 0307 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: | | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------------------------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| | <ul style="list-style-type: none"> - Dried products - Flours, meals and pellets of aquatic invertebrates, fit for human consumption - Other | <p>Manufacture from materials of any heading, including other materials of heading 0307</p> <p>Manufacture from materials of any heading, including other materials of heading 0307</p> <p>Manufacture in which all the materials of Chapter 3 used are wholly obtained</p> | |
| <p>ex Chapter 4</p> <p>0403</p> | <p>Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:</p> <p>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</p> | <p>Manufacture in which all the materials of Chapter 4 used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| <p>ex Chapter 5</p> <p>ex 0502</p> | <p>Products of animal origin, not elsewhere specified or included; except for:</p> <p>Prepared pigs', hogs' or boars' bristles and hair</p> | <p>Manufacture in which all the materials of Chapter 5 used are wholly obtained</p> <p>Cleaning, disinfecting, sorting and straightening of bristles and hair</p> | |
| <p>Chapter 6</p> | <p>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</p> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| <p>Chapter 7</p> | <p>Edible vegetables and certain roots and tubers</p> | <p>Manufacture in which all the materials of Chapter 7 used are wholly obtained</p> | |
| <p>Chapter 8</p> | <p>Edible fruit and nuts; peel of citrus fruits or melons</p> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product | |
| <p>ex Chapter 9</p> | <p>Coffee, tea, maté and spices; except for:</p> | <p>Manufacture in which all the materials of Chapter 9 used are wholly obtained</p> | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 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 in which the value of all the materials used does not exceed 50% of the value of the ex-works price of the product | |
| ex 0910 | Curry and other 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 - Other | Manufacture from non-modified mucilages and thickeners 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: | | |

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|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 1502 | <ul style="list-style-type: none"> - Fats from bones or waste - Other <p>Fats of bovine animals, sheep or goats, other than those of heading 1503</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other | <p>Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p> | |
| 1504 | <p>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</p> | <p>Manufacture from materials of any heading, except that of the product</p> | |
| ex 1505 | <p>Refined lanolin</p> | <p>Manufacture from crude wool grease of heading 1505</p> | |
| 1506 | <p>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> - Solid fractions - Other | <p>Manufacture from materials of any heading, including other materials of heading 1506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p> | |
| 1507 to 1515 | <p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> - 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 - Solid fractions, except for that of jojoba oil - Other | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p> | |
| 1516 | <p>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:</p> | | |

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|---|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 1517 | <ul style="list-style-type: none"> - Other animal fats and oils and their fractions, of marine mammals - Vegetable fats and oils and their fractions, of hydrogenated castor oil, so called "opal wax" - Other <p>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</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used | |
| Chapter 16 ex 1603 1604 1605 | <p>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:</p> <p>Extracts and juices of meat of whale⁽²⁾, fish or crustaceans, molluscs or other aquatic invertebrates</p> <p>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs</p> <p>Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> | |
| ex Chapter 17 ex 1701 1702 | <p>Sugars and sugar confectionery; except for:</p> <p>Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter</p> <p>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:</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>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</p> | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|----------------------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| <p>ex 1703</p> <p>1704</p> | <ul style="list-style-type: none"> - Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter - Other <p>Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter</p> <p>Sugar confectionery (including white chocolate), not containing cocoa</p> | <p>Manufacture from materials of any heading, including other materials of heading 1702</p> <p>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</p> <p>Manufacture in which all the materials used are originating</p> <p>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</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - 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 | <p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Malt extract - Other | <p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |

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|---------------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 1902 | <p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | <p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - 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 similar forms | Manufacture from materials of any heading, except potato starch of heading 1108 | |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and its derivatives) used are wholly obtained, and - 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 | |

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|--|--|--|--------|
| (1) | (2) | (3) | or (4) |
| <p>ex 2104</p> <p>2106</p> | <p>- Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>- Mustard flour and meal and prepared mustard</p> <p>Soups and broths and preparations therefor</p> <p>Food preparations not elsewhere specified or included</p> | <p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| <p>ex Chapter 22</p> <p>2202</p> <p>2207</p> | <p>Beverages, spirits and vinegar; except for:</p> <p>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</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - 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 - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - 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 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 | |
| 2309 | Preparations of a kind used in animal feeding: | | |
| | <ul style="list-style-type: none"> - Fish solubles, other than dog or cat food put up for retail sale - Other | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained | |
| Chapter 24 | Tobacco and manufactured tobacco substitutes | Manufacture from materials of any heading, except that of the product | |
| 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 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 | |
| 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) ⁽³⁾ 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 materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils | Operations of refining and/or one or more specific process(es) ⁽⁴⁾ 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) ⁽⁴⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product | |

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|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 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) ⁽⁴⁾ 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 materials | Operations of refining and/or one or more specific process(es) ⁽³⁾ 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) ⁽³⁾ 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) ⁽³⁾ 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 50 % 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 50 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 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 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 50 % 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) ⁽³⁾ 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) ⁽³⁾ 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 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 | 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 50 % of the ex-works price of the product |
| 2917 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading | |
| 2921 | Amine-function compounds | Manufacture from materials of any heading | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 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 50 % 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 50 % 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 50 % 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 50 % 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 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3002 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not 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 - 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 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 | Manufacture 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 50 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 3003 and 3004 | -- 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 | Manufacture in which the value of all the materials used does not exceed 50 % 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 | Manufacture in which the value of all the materials used does not exceed 50 % 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 | Manufacture 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, 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 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| | 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 | Manufacture 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 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 - 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 50 % of the ex-works price of the product |
| ex 3006 | Waste pharmaceuticals specified in note 4(k) to this Chapter | The origin of the product in its original classification shall be retained | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---|---|---|--|
| (1) | (2) | (3) | or (4) |
| ex Chapter 31 ex 3105 | Fertilizers; except for: Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate | Manufacture 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 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 32 ex 3201 ex 3203 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: Tannins and their salts, ethers, esters and other derivatives Pigments of vegetable origin for colouring egg and chicken with a basis of flower and chili oleoresins | 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 from tanning extracts of vegetable origin Manufacture from oleoresins | Manufacture 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 50 % of the ex-works price of the product |
| ex Chapter 33 3301 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: 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, 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 from materials of any heading, including materials of a different "group" ⁽⁵⁾ 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 50 % of the ex-works price of the product 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 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 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 50 % 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 50 % 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 - Other | 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 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 50 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % 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 50 % 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 50 % 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 50 % 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| ex 3803 | - Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils Refined tall oil | 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 Refining of crude tall oil | Manufacture 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 50 % 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 50 % 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 50 % 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 50 % 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 products | |
| 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 products | |
| 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 products | |
| 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| 3812 | <p>- Other</p> <p>Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | |
| 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 | |
| 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 | |
| 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 | <p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</p> <p>- Industrial monocarboxylic fatty acids, acid oils from refining</p> <p>- Industrial fatty alcohols</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| 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: | | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| | <p>- The following of this heading:</p> <ul style="list-style-type: none"> -- 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 ethanalamines; 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 - Other | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| 3901 | <p>Polymers of ethylene, in primary forms:</p> <ul style="list-style-type: none"> - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽⁶⁾and - materials of heading 3915 may not be used | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <ul style="list-style-type: none"> - however materials of heading 3915 may not be used |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 3902 to 3906 | <p>- Other</p> <p>Polymers of propylene or other olefins; Polymers of styrene; Polymers of vinyl chloride or of other halogenated olefins; Polymers of vinyl acetate or other vinyl esters; Acrylic polymers; all in primary forms</p> | <p>Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁶⁾</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product - however materials of heading 3915 may not be used</p> |
| 3907 | <p>Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:</p> <p>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>- Polyester</p> <p>- Other</p> | <p>Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁶⁾</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁶⁾ - however materials of heading 3915 may not be used</p> <p>Manufacture:</p> <p>- from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product and/or</p> <p>- from polycarbonate of tetrabromo-(bisphenol A)</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product - however materials of heading 3915 may not be used</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product - however materials of heading 3915 may not be used</p> |
| 3908 to 3911 | <p>Polyamides; Amino-resins, phenolic resins and polyurethanes; Silicones; Petroleum resins, coumumarone-inede resins, polyterpenes, polysulphides, polysulphones and other products; all in primary forms</p> | <p>Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁶⁾</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product - however materials of heading 3915 may not be used</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| ex 3920 | - Ionomer sheet 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 50 % 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 | 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 | Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁷⁾ | Manufacture in which the value of all the materials used does not exceed 50 % 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 | |
| ex 4002 | Latex | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| 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 pre-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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|--------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 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 - Other | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins | |
| 4303 | Articles of apparel, clothing accessories and other articles of fur skin | Manufacture from non-assembled tanned or dressed furskins of heading 4302 | |
| 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 - Beadings and mouldings | Sanding or end-jointing 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 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 | |
| 4810 | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-colored, surface-decorated or printed, in rolls or sheets | Manufacture from paper-making materials of Chapter 47 | |
| 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: - 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 | |
| ex 4818 | Toilet paper | Manufacture from paper-making materials of Chapter 47 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|--|--|---|--------|
| (1) | (2) | (3) | or (4) |
| <p>ex 4819</p> <p>ex 4820</p> <p>ex 4823</p> | <p>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres</p> <p>Letter pads</p> <p>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from paper-making materials of Chapter 47</p> | |
| <p>ex Chapter 49</p> <p>4909</p> <p>4910</p> | <p>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:</p> <p>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</p> <p>Calendars of any kind, printed, including calendar blocks:</p> <ul style="list-style-type: none"> - Calendars of the “perpetual” type or with replaceable blocks mounted on bases other than paper or paperboard - Other | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p> | |
| <p>ex Chapter 50</p> <p>ex 5003</p> <p>5004 to ex 5006</p> | <p>Silk; except for:</p> <p>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed</p> <p>Silk yarn and yarn spun from silk waste</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Carding or combing of silk waste</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---|--|---|--|
| (1) | (2) | (3) | or (4) |
| 5007 | Woven fabrics of silk or of silk waste: | Manufacture from yarn ⁽⁸⁾ : 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product | Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 51 5106 to 5110 5111 to 5112 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: Yarn of wool, of fine or coarse animal hair or of horsehair Woven fabrics of carded or combed wool or of carded or combed fine animal hair: | Manufacture from materials of any heading, except that of the product Manufacture from ⁽⁸⁾ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from yarn ⁽⁸⁾ : 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product | Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product or Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---|---|---|--|
| (1) | (2) | (3) | or (4) |
| 5113 | Woven fabrics of fine or coarse animal hair or of horsehair: | Manufacture from yarn ⁽⁸⁾ : 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product | Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 52 5204 to 5207 5208 to 5212 | Cotton; except for: Yarn and thread of cotton Woven fabrics of cotton: | Manufacture from materials of any heading, except that of the product Manufacture from ⁽⁸⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from yarn ⁽⁸⁾ : 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product | Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product or Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|--|---|---|--|
| (1) | (2) | (3) | or (4) |
| | | | 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 50 % of the ex-works price of the product |
| 5501 to 5507 5508 to 5511 5512 to 5516 | Man-made staple fibres Yarn and sewing thread of man-made staple fibres Woven fabrics of man-made staple fibres: - Incorporating rubber thread | Manufacture from chemical materials or textile pulp Manufacture from ⁽⁸⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn ⁽⁸⁾ : | Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product or Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product or |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 5604 | <p>- Needleloom felt</p> <p>- Other</p> <p>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:</p> <p>- Rubber thread and cord, textile covered</p> <p>- Other</p> | <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, - nylon staple fibres of heading 5501 or 5503, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501 <p>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</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, - nylon staple fibres of heading 5501 or 5503, - man-made staple fibres made from casein, or - chemical materials or textile pulp <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5605 | <p>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</p> | <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|-----------|
| (1) | (2) | (3) | or (4) |
| | <p>- Other:</p> <p>-- of polyester or acrylic fibres</p> | <p>- polypropylene filament of heading 5402,</p> <p>- polypropylene fibres of heading 5503 or 5506, or</p> <p>- polypropylene filament tow of heading 5501,</p> <p>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</p> <p>Jute fabric may be used as a backing for carpets of needleloom felt</p> <p>Manufacture from ⁽⁸⁾:</p> <p>- coir yarn or jute yarn,</p> <p>- natural fibres,</p> <p>- nylon filament yarn of heading 5402,</p> <p>- nylon staple fibres of headings 5501 or 5503, or</p> <p>- chemical materials or textile pulp</p> <p>However:</p> <p>- polypropylene filament of heading 5402,</p> <p>- polypropylene fibres of heading 5503 or 5506, or</p> <p>- polypropylene filament tow of heading 5501,</p> <p>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</p> <p>Jute fabric may be used as a backing for carpets of polyester or acrylic fibres</p> | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| | -- Other | Manufacture from ⁽⁸⁾ : - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, - man made staple fibres not carded or combed or otherwise processed for spinning Jute fabric may be used as backing for other carpets | |
| 5801 | Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806 - Combined with rubber thread | Manufacture from single yarn ⁽⁸⁾ : | Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product or For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 5802 to 5803 | <p>- Other</p> <p>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703; gauze, other than narrow fabrics of heading 5806:</p> <p>- Combined with rubber thread</p> | <p>Manufacture from ⁽⁸⁾:</p> <p>- natural fibres, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from single yarn ⁽⁸⁾:</p> | <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 5804 | <p>- Other</p> <p>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 headings 60.02 to 60.06:</p> | <p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres, - man made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> | <p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 5805 | <ul style="list-style-type: none"> - Combined with rubber thread - Other | <p>Manufacture from single yarn ⁽⁸⁾:</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> | |
| | <p>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</p> | <p>Manufacture from materials of any heading, except that of the product</p> | |
| 5806 | <p>Narrow-woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other | <p>Manufacture from single yarn ⁽⁸⁾:</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> | <p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 5807 to 5809 | <p>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered; Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles; Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or of similar purposes, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other | <p>Manufacture from single yarn ⁽⁸⁾:</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> | |
| 5810 | Embroidery in the piece, in strips or in motifs | <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 | |
| 5811 | <p>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:</p> <ul style="list-style-type: none"> - Combined with rubber thread | <p>Manufacture from single yarn ⁽⁸⁾:</p> | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| | - Other | <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> | |
| 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 | Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon | Manufacture from chemical materials or textile pulp | Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> | Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % 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 ⁽⁸⁾ : | |
| 5905 | Textile wall coverings: | | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 5906 | <p>- Impregnated, coated, covered or laminated with rubber, plastics or other materials</p> <p>- Other</p> <p>Rubberised textile fabrics, other than those of heading 5902:</p> <p>- Knitted or crocheted fabrics</p> <p>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</p> | <p>Manufacture from yarn</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>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 50 % of the ex-works price of the product</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from chemical materials</p> | <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 5907 | <p>- Other</p> <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</p> | <p>Manufacture from yarn</p> | <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> |
| 5908 | <p>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:</p> <p>- Incandescent gas mantles, impregnated</p> <p>- Other</p> | <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> | <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> |
| 5909 to 5911 | <p>Textile articles of a kind suitable for industrial use:</p> <p>- Polishing discs or rings other than of felt of heading 5911</p> | <p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from yarn or waste fabrics or rags of heading 6310</p> | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| | <p>- 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</p> <p>- Other</p> | <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> -- yarn of polytetrafluoroethylene ⁽¹⁰⁾, -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁽¹⁰⁾, -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽¹⁰⁾, -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanedimethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp -- monofilaments of polyamide of heading 5404 <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | <p><u>5911</u> Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p><u>5911</u> Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from yarn | <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: | Manufacture from materials of any chapter, except that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product. For products only cut (or knit to shape) and sewn, both the cutting (or knitting to shape) and sewing or an assembly in an other way must be completely made in the parties ⁽¹¹⁾ | |
| Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Manufacture from materials of any chapter, except that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product. For products only cut (or knit to shape) and sewn, both the cutting (or knitting to shape) and sewing or an assembly in an other way must be completely made in the parties ⁽¹¹⁾ | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 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 | |
| 6503 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed | Manufacture from yarn or textile fibres ⁽¹²⁾ | |
| 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 ⁽¹²⁾ | |
| 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 7006 | <p>Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:</p> <ul style="list-style-type: none"> - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽¹³⁾ - Other | <p>Manufacture from non-coated glass-plate substrate of heading 7006</p> | |
| 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 | <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>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</p> | |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>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</p> <p>or</p> <p>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</p> | |
| ex 7019 | Articles (other than yarn) of glass fibres | <p>Manufacture from:</p> <ul style="list-style-type: none"> - 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---|--|---|--------|
| (1) | (2) | (3) | or (4) |
| <p>ex 7101</p> <p>ex 7102, ex 7103 and ex 7104</p> <p>7106, 7108 and 7110</p> <p>ex 7107, ex 7109 and ex 7111</p> <p>7116</p> <p>7117</p> | <p>Natural or cultured pearls, graded and temporarily strung for convenience of transport</p> <p>Worked precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Precious metals:</p> <p>- Unwrought</p> <p>- Semi-manufactured or in powder form</p> <p>Metals clad with precious metals, semi-manufactured</p> <p>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Imitation jewellery</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from unworked precious or semi-precious stones</p> <p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110</p> <p>or</p> <p>Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p> <p>Manufacture from metals clad with precious metals, unwrought</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>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</p> | |
| <p>ex Chapter 72</p> <p>7207</p> <p>7208 to 7216</p> <p>7217</p> <p>ex 7218, 7219 to 7222</p> | <p>Iron and steel; except for:</p> <p>Semi-finished products of iron or non-alloy steel</p> <p>Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p> <p>Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205</p> <p>Manufacture from ingots, other primary forms or semi-finished products of heading 7206 or 7207</p> <p>Manufacture from semi-finished materials of heading 7207</p> <p>Manufacture from ingots or other primary forms of heading 7218</p> | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading 7218 | |
| ex 7224 | Semi-finished products | Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224 | |
| 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, other primary forms or semi-finished products 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 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 plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading 7206 | |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| 7320 | Springs and leaves for springs, of iron or steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7321 | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar nonelectric domestic appliances and parts thereof, of iron or steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 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 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 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 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7324 | Sanitary ware and parts thereof, of iron or steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7325 | Other cast articles of iron or steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7326 | Other articles of iron or steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials 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, and | |
| | | - 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 7404 | - Copper alloys and refined copper containing other elements Copper waste and scrap | Manufacture from refined copper, unwrought, or waste and scrap of copper | |
| 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: | |
| 7501 to 7503 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap | - 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 Manufacture from materials of any heading, except that of the product | |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture: | |
| 7601 | Unwrought aluminium | - 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 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 or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium | |
| 7602 | Aluminium waste or scrap | Manufacture from materials of any heading, except that of the product | |
| 7610 | Aluminium structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 7611 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7612 | Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7613 | Aluminium containers for compressed or liquefied gas | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7614 | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7615 | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7616 | Other articles of aluminium | Manufacture from materials of any heading, except that of the product | Manufacture 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: | |
| | | - 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 | |
| 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---|--|--|--------|
| (1) | (2) | (3) | or (4) |
| <p>ex Chapter 79</p> <p>7901</p> <p>7902</p> | <p>Zinc and articles thereof; except for:</p> <p>Unwrought zinc</p> <p>Zinc waste and scrap</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used</p> <p>Manufacture from materials of any heading, except that of the product</p> | |
| <p>ex Chapter 80</p> <p>8001</p> <p>8002 and 8007</p> | <p>Tin and articles thereof; except for:</p> <p>Unwrought tin</p> <p>Tin waste and scrap; other articles of tin</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used</p> <p>Manufacture from materials of any heading, except that of the product</p> | |
| <p>Chapter 81</p> | <p>Other base metals; cermets; articles thereof:</p> <ul style="list-style-type: none"> - Other base metals, wrought; articles thereof - Other | <p>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</p> <p>Manufacture from materials of any heading, except that of the product</p> | |
| <p>ex Chapter 82</p> <p>8206</p> <p>8207</p> | <p>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:</p> <p>Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale</p> <p>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</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>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</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---|--|--|--|
| (1) | (2) | (3) | or (4) |
| 8208 ex 8211 8214 8215 | Knives and cutting blades, for machines or for mechanical appliances Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 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) Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used</p> <p>Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used</p> <p>Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used</p> | |
| ex Chapter 83 8301 ex 8302 ex 8306 | Miscellaneous articles of base metal; except for: Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts of any of the foregoing articles, of base metal Other mountings, fittings and similar articles suitable for buildings, and automatic door closers Statuettes and other ornaments, of base metal | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>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</p> <p>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</p> | <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> |
| ex Chapter 84 8407 8408 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: Spark-ignition reciprocating or rotary internal combustion piston engines Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415: <ul style="list-style-type: none"> - Combined refrigerator-freezers, fitted with separate external doors, refrigerators household type, refrigerating or freezing display counters, cabinets, show-cases and the like, other refrigerators, freezers and other refrigerating or freezing equipment - Freezers and compression type units whose condensers are heat-exchangers - Furniture designed to receive refrigerating or freezing equipment - Other parts of refrigerators | Manufacture from materials of any heading, except those of Chapter 73 and headings 8414, 8418 and 9032 Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product; - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture from materials of any heading, except those of heading 8418 and Chapter 94 Manufacture from materials of any heading, except those of Chapter 73 and headings 8414, 8418 and 9032 | Manufacture 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 50% of the ex-works price of the product Manufacture 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 50% of the ex-works price of the product |
| 8425 to 8430 | Lifting, handling, loading or unloading machinery, bulldozers and excavating machinery | Manufacture from materials of any heading, except that of the product and that of heading 8431 | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8444 to 8447 | Machines of these headings for use in the textile industry | Manufacture from materials of any heading, except that of the product and that of heading 8448 | |
| 8456 to 8465 | Machine-tools and machines and their parts and accessories of headings 8456 to 8465 | Manufacture from materials of any heading, except that of the product and that of heading 8466 | Manufacture in which the value of all the materials used does not exceed 50% 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 | |
| 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 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 8501 to 8502 | Electric motors and generators; electric generating sets and rotary converters | Manufacture from materials of any heading, except that of the product and that of heading 8503 | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8508 | Electromechanical tools for working in the hand with self-contained electric motor, parts thereof | Manufacture from materials of any heading, except those of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501, 8508 and 8548 | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8509 | Electromechanical domestic appliances, with self-contained electric motor, parts thereof: | | |
| | - Electromechanical domestic appliances, with self-contained electric motor, | Manufacture from materials of any heading, except those of headings 8501 and 8509 | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| | - Parts thereof | Manufacture from materials of any heading, except those of headings 8509 and 8548 | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8528 | Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors | Manufacture from materials of any heading, except that of the product. However printed circuit assembly of heading 8529 may not be used or Manufacture from materials of any heading, except those of headings 8528 and 8540 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 | Manufacture from materials of any heading | |
| 8540 | Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes) | Manufacture from materials of any heading | |
| 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 50 % 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 from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 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: - 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 50 % of the ex-works price of the product |
| ex Chapter 87 8708 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: Parts and accessories of the motor vehicles of headings Nos 8701 to 8705: - Safety seat belts - Mounted brake linings - Drive-axles with differentials, whether or not provided with other transmission components; non-driving axles and parts thereof - Silencers and exhaust pipes - Other | Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 5806 and 6307 and Chapter 73 Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 6813 Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 8482 Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and catalytic exhaust gas purifier of heading 8421 Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 4011 | Manufacture 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 50% of the ex-works price of the product Manufacture 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 50% 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 in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | 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, motorized, whether or not fitted with weapons, and parts of such vehicles | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 8711 | <p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> - With reciprocating internal combustion piston engine of a cylinder capacity: -- Not exceeding 50 cm³ -- Exceeding 50 cm³ - Other | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture in which:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture in which:</p> <ul style="list-style-type: none"> - 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 | <p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials not classified in 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | Manufacture from materials of any heading, except that of the product | 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 | Manufacture in which the value of all the materials used does not exceed 50 % 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 50 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| 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 50 % 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 | Manufacture in which the value of all the materials used does not exceed 50 % 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 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9006 | Photographic (other than cinematographic) cameras; photographic flash light apparatus and flash bulbs other than discharge lamps of heading No 8539; parts and accessories thereof, except for: - Instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm - Parts for instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm - Other | Manufacture from materials of any heading, except those of headings 9002, 9006 and 9033 Manufacture from materials of any heading, except those of headings 9001, 9002, 9006 and 9033 Manufacture: - from materials of any heading, except that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product - the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture 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 50% of the ex-works price of the product |
| ex 9009 | - Electrostatic photo-copying apparatus operating by reproducing the original image via an intermediate onto the copy (indirect process) | Manufacture: - from materials of any heading, except that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50% 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: | | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|--|--|---|---|
| (1) | (2) | (3) | or (4) |
| 9022 and 9023 | <p>- Dentists' chairs incorporating dental appliances or dentists' spittoons</p> <p>- Other</p> <p>Apparatus based on the use alpha, beta or gamma; parts and accessories thereof and instruments, apparatus and models, designed for demonstrational purposes</p> | <p>Manufacture from materials of any heading, including other materials of heading 9018</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture from materials of any heading</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| <p>ex Chapter 91</p> <p>9105</p> <p>9109</p> <p>9110</p> <p>9111</p> | <p>Clocks and watches and parts thereof; except for:</p> <p>Other clocks</p> <p>Clock movements, complete and assembled</p> <p>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements</p> <p>Watch cases and parts thereof</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture in which:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture in which:</p> <ul style="list-style-type: none"> - 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 9114 used does not exceed 10 % of the ex-works price of the product <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 9112 | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof | 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 50 % of the ex-works price of the product |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof | 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 from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 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: Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less | Manufacture from materials of any heading, except that of the product 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: - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - 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 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|--|--|--|--------|
| (1) | (2) | (3) | or (4) |
| <p>ex Chapter 95</p> <p>9503</p> <p>9504</p> <p>ex 9506</p> | <p>Toys, games and sports requisites; parts and accessories thereof; except for:</p> <p>Other toys; reduced-size (“scale”) models and similar recreational models, working or not; puzzles of all kinds</p> <p>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment</p> <p>Golf clubs and parts thereof</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used</p> | |
| <p>ex Chapter 96</p> <p>ex 9601 and ex 9602</p> <p>ex 9603</p> <p>9605</p> <p>9606</p> <p>9612</p> | <p>Miscellaneous manufactured articles; except for:</p> <p>Articles of animal, vegetable or mineral carving materials</p> <p>Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops</p> <p>Travel sets for personal toilet, sewing or shoe or clothes cleaning</p> <p>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks</p> <p>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</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from “worked” carving materials of the same heading as the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>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</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 9613 ex 9614 | Lighters with piezo-igniter Smoking pipes and pipe bowls | 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 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 | |

List of footnotes

- (1) "Fry" of heading 03.01 means immature fish at a post-larval stage and includes fingerlings, parr, smolts and elvers.
 - (2) Importation of whale products into SACU, Liechtenstein or Switzerland is subject to the CITES Convention.
 - (3) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
 - (4) For the special conditions relating to "specific processes", see Introductory Note 7.2.
 - (5) A "group" is regarded as any part of the heading separated from the rest by a semicolon.
 - (6) 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.
 - (7) 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 %.
 - (8) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
 - (9) eg. Singeing, desizing, bleaching, mercerizing, scouring, heat setting, compressive-shrinking (sanforizing), pre-shrinking, decatizing and other special finishing applications such as softening, stiffening, delustering, brightening, changing surface characteristics, easy-care finishing, calendaring, water and oil/soil repellency, antistatic treatments, antimicrobial treatments.
 - (10) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
 - (11) On the request of a Party, to address issues of availability of supply of fabrics in the territories of the Parties, the Joint Committee shall, upon a recommendation from the Sub-Committee on Customs and Origin Matters, decide whether the requirement, that the value of the non-originating fabric used may not exceed 50% of the ex-works price of the product, could be relaxed.
 - (12) See Introductory Note 6.
 - (13) SEMII – Semiconductor Equipment and Materials Institute Incorporated.
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