

APPENDIX 2 TO THE PROTOCOL ON RULES OF ORIGIN

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 the Agreement. It is, therefore, necessary to consult the other parts of the Agreement.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which 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	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4 04.03	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used are wholly obtained Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 20.09 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	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 05.02	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - 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	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit 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	
ex Chapter 9 09.01 09.02 ex 09.10	Coffee, tea, maté and spices; except for: Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion Tea, whether or not flavoured Mixtures of spices	Manufacture in which all the materials of Chapter 9 used are wholly obtained Manufacture from materials of any heading Manufacture from materials of any heading 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 07.14 or fruit used are wholly obtained	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
15.02	<p>- Other</p> <p>Fats of bovine animals, sheep or goats, other than those of heading 15.03</p>	<p>Manufacture from meat or edible offal of swine of heading 02.03 or 02.06 or of meat and edible offal of poultry of heading 02.07</p>	
15.04	<p>- Fats from bones or waste</p> <p>- Other</p> <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 those of heading 02.01, 02.02, 02.04 or 02.06 or bones of heading 05.06</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p>	
ex 15.05	<p>- Solid fractions</p> <p>- Other</p> <p>Refined lanolin</p>	<p>Manufacture from materials of any heading, including other materials of heading 15.04</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained</p> <p>Manufacture from crude wool grease of heading 15.05</p>	
15.06	<p>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</p>		
15.07 to 15.15	<p>- Solid fractions</p> <p>- Other</p> <p>Vegetable oils and their fractions:</p>	<p>Manufacture from materials of any heading, including other materials of heading 15.06</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p>	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
15.16	<p>- 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</p> <p>- Solid fractions, except for that of jojoba oil</p> <p>- Other</p> <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>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 15.07 to 15.15</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p> <p>Manufacture in which:</p> <p>- all the materials of Chapter 2 used are wholly obtained, and</p> <p>- all the vegetable materials used are wholly obtained. However, materials of headings 15.07, 15.08, 15.11 and 15.13 may be used</p>	
15.17	<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 15.16</p>	<p>Manufacture in which:</p> <p>- all the materials of Chapters 2 and 4 used are wholly obtained, and</p> <p>- all the vegetable materials used are wholly obtained. However, materials of headings 15.07, 15.08, 15.11 and 15.13 may be used</p>	
Chapter 16	<p>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</p>	<p>Manufacture:</p> <p>- from animals of Chapter 1, and/or</p> <p>- in which all the materials of Chapter 3 used are wholly obtained</p>	
ex Chapter 17	<p>Sugars and sugar confectionery; except for:</p>	<p>Manufacture from materials of any heading, except that of the product</p>	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
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 	
19.01	<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 04.01 to 04.04, 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 	
19.02	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:		

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
19.03	<p>- Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs</p> <p>- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs</p> <p>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p>	<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 <p>Manufacture from materials of any heading, except potato starch of heading 11.08</p>	
19.04	<p>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>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 18.06, - in which all the cereals and flour (except durum wheat and Zea indurata maize, and their 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 	
19.05	<p>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</p>	<p>Manufacture from materials of any heading, except those of Chapter 11</p>	
ex Chapter 20	<p>Preparations of vegetables, fruit, nuts or other parts of plants; except for:</p>	<p>Manufacture in which all the fruit, nuts or vegetables used are wholly obtained</p>	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 20.01	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 20.04 and ex 20.05	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	
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, 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	
ex 20.08	- Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which the value of all the originating nuts and oil seeds of headings 08.01, 08.02 and 12.02 to 12.07 used exceeds 60% of the ex-works price of the product Manufacture from materials of any heading, except that of the product Manufacture: - 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	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, 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	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
ex 21.04	- Sauces and preparations therefor; mixed condiments and mixed seasonings - Mustard flour and meal and prepared mustard Soups and broths and preparations therefor	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from materials of any heading Manufacture from materials of any heading, except prepared or preserved vegetables of headings 20.02 to 20.05	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except heading 22.07 or 22.08, 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 ex 23.01 ex 23.03 ex 23.06 23.09	Residues and waste from the food industries; prepared animal fodder; except for: Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption 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 Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained Manufacture in which all the maize used is wholly obtained Manufacture in which all the olives used are wholly obtained Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
24.02 ex 24.03	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 24.01 used is originating Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 24.01 used is originating	
ex Chapter 25 ex 25.04 ex 25.15 ex 25.16 ex 25.18 ex 25.19	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: Natural crystalline graphite, with enriched carbon content, purified and ground Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm 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 Calcined dolomite 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 Enriching of the carbon content, purifying and grinding of crude crystalline graphite Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm Calcination of dolomite not calcined Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 25.20	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 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 25.25	Mica powder	Grinding of mica or mica waste	
ex 25.30	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 27.07	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) ⁽¹⁾ 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 27.09	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	

¹ For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
27.10	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) ⁽²⁾ 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	
27.11	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials 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	
27.12	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) ⁽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	

² For the special conditions relating to “specific processes”, see Introductory Note 7.2.
³ For the special conditions relating to “specific processes”, see Introductory Note 7.2.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
27.13	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) ⁽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	
27.14	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) ⁽²⁾ 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	
27.15	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) ⁽⁵⁾ 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	

⁴ For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.

⁵ For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 28.05	“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 28.11	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 28.33	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 28.40	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 28.52	Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 28.52, 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 29.01	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽⁶⁾ 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 29.02	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) ⁽¹⁾ 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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For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 29.05. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
29.15	Saturated acyclic mono-carboxylic 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 29.15 and 29.16 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 29.32	- 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 29.09 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 29.32 and 29.33 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
29.34	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 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 29.39	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	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
30.03 and 30.04	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 30.02. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	
	-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 30.02. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	
	-- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 30.02. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	
	-- Other	Manufacture from materials of any heading, including other materials of heading 30.02. 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	
	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06):		

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 30.06	<ul style="list-style-type: none"> - Obtained from amikacin of heading 29.41 - Other - Waste pharmaceuticals specified in note 4(k) to this Chapter - Sterile surgical or dental adhesion barriers, whether or not absorbable: - made of plastics 	<p>Manufacture from materials of any heading, except that of the product. However, materials of headings 30.03 and 30.04 may be used, provided that their total value does not exceed 20% 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. However, materials of headings 30.03 and 30.04 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 <p>The origin of the product in its original classification shall be retained</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product</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>

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
	<p>- made of fabrics</p> <p>- Appliances identifiable for ostomy use</p>	<p>Manufacture from ⁽⁷⁾:</p> <p>- natural fibres</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</p> <p>or</p> <p>- chemical materials or textile pulp</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 31</p> <p>ex 31.05</p>	<p>Fertilisers; except for:</p> <p>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <p>- sodium nitrate</p> <p>- calcium cyanamide</p> <p>- potassium sulphate</p> <p>- magnesium potassium sulphate</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product, and</p> <p>- 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 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>

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

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
32.05	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽⁸⁾	Manufacture from materials of any heading, except headings 32.03, 32.04 and 32.05. However, materials of heading 32.05 may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽⁹⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

⁸ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

⁹ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
37.04	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 37.01 to 37.04	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 38.01	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 34.03 used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 38.06	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
38.08	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	
38.09	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	
38.10	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	
38.11	<p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p> <p>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p>	Manufacture in which the value of all the materials of heading 38.11 used does not exceed 50% of the ex-works price of the product	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
38.12	<p>- Other</p> <p>Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising 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>	
38.13	<p>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades</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>	
38.14	<p>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers</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>	
38.18	<p>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics</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>	
38.19	<p>Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals</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>	
38.20	<p>Anti-freezing preparations and prepared de-icing fluids</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 38.21	<p>Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells</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	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; 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	
38.23	<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 38.23</p>	
38.24	<p>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:</p> <p>The following of this heading:</p> <p>--Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>-- Naphthenic acids, their water-insoluble salts and their esters</p> <p>-- Sorbitol other than that of heading 29.05</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</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>

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes -- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water-insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other 	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
39.01 to 39.15	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 39.07 and 39.12 for which the rules are set out below:</p>		

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 39.07	<p>- Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content</p> <p>- Other</p> <p>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>- Polyester</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 50% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾</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 ⁽¹⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</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 25% of the ex-works price of the product</p>
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20% of the ex-works price of the product	

¹¹ In the case of the products composed of materials classified within both headings 39.01 to 39.06, on the one hand, and within headings 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
39.16 to 39.21	<p>Semi-manufactures and articles of plastics; except for headings ex 39.16, ex 39.17, ex 39.20 and ex 39.21, for which the rules are set out below:</p> <p>- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked</p> <p>- Other:</p> <p>-- Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content</p> <p>-- Other</p>	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 50% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹²⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾</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 25% 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>

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In the case of the products composed of materials classified within both headings 39.01 to 39.06, on the one hand, and within headings 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 39.16 and ex 39.17	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 39.20	- Ionomer sheet or film - Sheets of regenerated cellulose, polyamides or polyethylene	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 of the same heading as the product used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 39.21	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽¹³⁾	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
39.22 to 39.26	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 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	

¹³ 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%.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
40.05 40.12 ex 40.17	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip 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 - Other Articles of hard rubber	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 Retreading of used tyres Manufacture from materials of any heading, except those of headings 40.11 and 40.12 Manufacture from hard rubber	
ex Chapter 41 ex 41.02 41.04 to 41.06 41.07, 41.12 and 41.13 ex 41.14	Raw hides and skins (other than furskins) and leather; except for: Raw skins of sheep or lambs, without wool on Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared 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 41.14 Patent leather and patent laminated leather; metallised leather	Manufacture from materials of any heading, except that of the product Removal of wool from sheep or lamb skins, with wool on Retanning of tanned leather or Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except headings 41.04 to 41.13 Manufacture from materials of headings 41.04 to 41.06, 41.07, 41.12 or 41.13, provided that their total value does not exceed 50% of the ex-works price of the product	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
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 ex 43.02 43.03	Furskins and artificial fur; manufactures thereof; except for: Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other Articles of apparel, clothing accessories and other articles of furskin	Manufacture from materials of any heading, except that of the product Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled tanned or dressed furskins of heading 43.02	
ex Chapter 44 ex 44.03 ex 44.07 ex 44.08	Wood and articles of wood; wood charcoal; except for: Wood roughly squared Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed 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	Manufacture from materials of any heading, except that of the product Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down Planing, sanding or end-jointing Splicing, planing, sanding or end-jointing	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 44.09	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	
	- Beadings and mouldings	Beading or moulding	
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 44.16	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 44.18	- 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	
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 44.09	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
45.03	Articles of natural cork	Manufacture from cork of heading 45.01	
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	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
<p>ex 48.11</p> <p>48.16</p> <p>48.17</p> <p>ex 48.18</p> <p>ex 48.19</p> <p>ex 48.20</p> <p>ex 48.23</p>	<p>Paper and paperboard, ruled, lined or squared only</p> <p>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes</p> <p>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</p> <p>Toilet paper</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 from paper-making materials of Chapter 47</p> <p>Manufacture from paper-making materials of Chapter 47</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 paper-making materials of Chapter 47</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>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:</p>	<p>Manufacture from materials of any heading, except that of the product</p>	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
<p>ex Chapter 51</p> <p>51.06 to 51.10</p> <p>51.11 to 51.13</p>	<p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p> <p>Yarn of wool, of fine or coarse animal hair or of horsehair</p> <p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <p>- Incorporating rubber thread</p> <p>- Other</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽¹⁵⁾:</p> <p>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,</p> <p>- natural fibres, not carded or combed or otherwise prepared for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper-making materials</p> <p>Manufacture from single yarn ⁽¹⁾</p> <p>Manufacture from ⁽¹⁾:</p>	

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

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <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 47,5% of the ex-works price of the product</p>	
<p>ex Chapter 52</p> <p>52.04 to 52.07</p> <p>52.08 to 52.12</p>	<p>Cotton; except for:</p> <p>Yarn and thread of cotton</p> <p>Woven fabrics of cotton:</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽¹⁶⁾:</p> <ul style="list-style-type: none"> - 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 	

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

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
	<p>- Incorporating rubber thread</p> <p>- Other</p>	<p>Manufacture from single yarn ⁽¹⁾</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <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 47,5% of the ex-works price of the product</p>	
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	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <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 47,5% of the ex-works price of the product</p>	
<p>55.01 to 55.07</p> <p>55.08 to 55.11</p> <p>55.12 to 55.16</p>	<p>Man-made staple fibres</p> <p>Yarn and sewing thread of man-made staple fibres</p> <p>Woven fabrics of man-made staple fibres:</p>	<p>Manufacture from chemical materials or textile pulp</p> <p>Manufacture from ⁽²⁰⁾:</p> <ul style="list-style-type: none"> - 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 	

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

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
56.05	<p>- Other</p> <p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from ⁽²³⁾:</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 <p>Manufacture from ⁽¹⁾:</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 	
56.06	<p>Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>	<p>Manufacture from ⁽²⁴⁾:</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 	
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> - Of needleloom felt 	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p>	

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

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

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
	<p>- Of other felt</p> <p>- Other</p>	<p>- polypropylene filament of heading 54.02,</p> <p>- polypropylene fibres of heading 55.03 or 55.06, or</p> <p>- polypropylene filament tow of heading 55.01,</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</p> <p>Manufacture from ⁽²⁵⁾:</p> <p>- natural fibres, not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from ⁽¹⁾:</p> <p>- coir yarn or jute yarn,</p> <p>- synthetic or artificial filament yarn,</p> <p>- natural fibres, or</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning</p> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		

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

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
58.05	<p>- Combined with rubber thread</p> <p>- Other</p>	<p>Manufacture from single yarn ⁽²⁶⁾</p> <p>Manufacture from ⁽¹⁾:</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, 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 47,5% 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>	
58.10	<p>Embroidery in the piece, in strips or in motifs</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 	

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

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
59.01	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	
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90% by weight of textile materials - Other	Manufacture from yarn	
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽²⁷⁾	
59.05	Textile wall coverings:		

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

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
59.07	<p>- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials</p> <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 chemical materials</p> <p>Manufacture from yarn</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 47,5% of the ex-works price of the product</p>	
59.08	<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 tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>	
59.09 to 59.11	<p>Textile articles of a kind suitable for industrial use:</p> <p>- Polishing discs or rings other than of felt of heading 59.11</p>	<p>Manufacture from yarn or waste fabrics or rags of heading 63.10</p>	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which 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 59.11</p>	<p>Manufacture from ⁽³⁰⁾:</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> -- yarn of polytetrafluoroethylene ⁽³¹⁾, -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁽³²⁾, -- yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽¹⁾, -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp 	

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³¹ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

³² The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from ⁽³³⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽³⁴⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	Manufacture from yarn ⁽¹⁾⁽³⁵⁾ Manufacture from ⁽¹⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
³⁵ See Introductory Note 6.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
<p>ex Chapter 62</p> <p>ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.11</p> <p>ex 62.10 and ex 62.16</p> <p>62.13 and 62.14</p>	<p>Articles of apparel and clothing accessories, not knitted or crocheted; except for:</p> <p>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered</p> <p>Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>- Embroidered</p> <p>- Other</p>	<p>Manufacture from yarn ⁽³⁶⁾⁽³⁷⁾</p> <p>Manufacture from yarn ⁽²⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽²⁾</p> <p>Manufacture from yarn ⁽²⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽²⁾</p> <p>Manufacture from unbleached single yarn ⁽³⁸⁾⁽³⁹⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽²⁾</p> <p>Manufacture from unbleached single yarn ⁽¹⁾⁽²⁾</p> <p>or</p>	

³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁷ See Introductory Note 6.

³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁹ See Introductory Note 6.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
62.17	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12:</p> <p>- Embroidered</p> <p>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</p>	<p>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 62.13 and 62.14 used does not exceed 47,5% of the ex-works price of the product</p> <p>Manufacture from yarn ⁽⁴⁰⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾</p> <p>Manufacture from yarn ⁽¹⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾</p>	

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See Introductory Note 6.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
	<p>- Interlinings for collars and cuffs, cut out</p> <p>- Other</p>	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from yarn ⁽¹⁾</p>	
<p>ex Chapter 63</p> <p>63.01 to 63.04</p>	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <p>- Of felt, of nonwovens</p> <p>- Other:</p> <p>-- Embroidered</p> <p>-- Other</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽⁴¹⁾:</p> <p>- natural fibres, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from unbleached single yarn ⁽⁴²⁾⁽⁴³⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn ⁽²⁾⁽³⁾</p>	

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

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See Introductory Note 6.

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For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁴⁴⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other	Manufacture from ⁽¹⁾ ⁽⁴⁵⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾	
63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 64.06	

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

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See Introductory Note 6.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
64.06	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 65.05	Headgear and parts thereof; except for: 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 materials of any heading, except that of the product Manufacture from yarn or textile fibres ⁽⁴⁶⁾	
ex Chapter 66 66.01	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	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 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 ex 68.03 ex 68.12	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: Articles of slate or of agglomerated slate 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, except that of the product Manufacture from worked slate Manufacture from materials of any heading	

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See Introductory Note 6.

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 68.14	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 70.03, ex 70.04 and ex 70.05	Glass with a non-reflecting layer	Manufacture from materials of heading 70.01	
70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽⁴⁷⁾ - Other	Manufacture from non-coated glass-plate substrate of heading 70.06 Manufacture from materials of heading 70.01	
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 70.01	
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading 70.01	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 70.01	

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HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 71.01	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
71.06, 71.08 and 71.10	Precious metals: - Unwrought	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals	
ex 71.07, ex 71.09 and ex 71.11	- Semi-manufactured or in powder form Metals clad with precious metals, semi-manufactured	Manufacture from unwrought precious metals Manufacture from metals clad with precious metals, unwrought	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
71.17	Imitation jewellery	Manufacture from materials of any heading, except that of the product or	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
		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>ex Chapter 72</p> <p>72.07</p> <p>72.08 to 72.16</p> <p>72.17</p> <p>ex 72.18, 72.19 to 72.22</p> <p>72.23</p> <p>ex 72.24, 72.25 to 72.28</p> <p>72.29</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>Wire of stainless steel</p> <p>Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel</p> <p>Wire of other alloy steel</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04 or 72.05</p> <p>Manufacture from ingots or other primary forms of heading 72.06</p> <p>Manufacture from semi-finished materials of heading 72.07</p> <p>Manufacture from ingots or other primary forms of heading 72.18</p> <p>Manufacture from semi-finished materials of heading 72.18</p> <p>Manufacture from ingots or other primary forms of heading 72.06, 72.18 or 72.24</p> <p>Manufacture from semi-finished materials of heading 72.24</p>	
<p>ex Chapter 73</p> <p>ex 73.01</p>	<p>Articles of iron or steel; except for:</p> <p>Sheet piling</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 72.06</p>	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 72.06	
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 72.06, 72.07, 72.18 or 72.24	
ex 73.07	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	
73.08	Structures (excluding prefabricated buildings of heading 94.06) 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 73.01 may not be used	
ex 73.15	Skid chain	Manufacture in which the value of all the materials of heading 73.15 used does not exceed 50% of the ex-works price of the product	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex Chapter 74	Copper and articles thereof; except for:	<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 	
74.01	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
74.02	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
74.03	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture from materials of any heading, except that of the product	
	- Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
74.04	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
74.05	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	<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 	
75.01 to 75.03	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	<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 	
78.01	Unwrought lead: - Refined lead - Other	<p>Manufacture from "bullion" or "work" lead</p> <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 78.02 may not be used</p>	
78.02	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	<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 	
79.01	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 79.02 may not be used	
79.02	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: - 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	
82.08	Knives and cutting blades, for machines or for mechanical appliances	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	
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
84.06	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.11	Turbo-jets, turbo-propellers and other gas turbines	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 25% of the ex-works price of the product
84.12	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 84.13	Rotary positive displacement pumps	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 25% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 84.14	Industrial fans, blowers and the like	<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 25% of the ex-works price of the product</p>
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15	<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 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 all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
ex 84.19	Machines for wood, paper pulp, paper and paperboard industries	<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 the same heading as the product used does not exceed 25% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: - 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 25% of the ex-works price of the product
84.25 to 84.28	Lifting, handling, loading or unloading machinery	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 84.31 used does not exceed 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - Road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
84.30	<p>- Other</p> <p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 84.31 used does not exceed 10% of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 84.31 used does not exceed 10% 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> <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 84.31	<p>Parts suitable for use solely or principally with road rollers</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>	
84.39	<p>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard</p>	<p>Manufacture in which:</p> <p>the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% of the ex-works price of the product</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>

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 84.43	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.44 to 84.47	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 84.48	Auxiliary machinery for use with machines of headings 84.44 and 84.45	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles;		

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
84.56 to 84.66 84.69 to 84.72 84.80	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: - 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 in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating	
	- Other		
	Machine-tools and machines and their parts and accessories of headings 84.56 to 84.66	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	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	
Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
84.82	Ball or roller bearings	<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 25% of the ex-works price of the product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 84.86	<ul style="list-style-type: none"> - Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof - machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof - machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof - marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
84.87	<p>- moulds, injection or compression types</p> <p>- lifting, handing, loading or unloading machinery</p> <p>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter</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:</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 84.31 used does not exceed 10% of the ex-works price of the product <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 30% of the ex-works price of the product</p>
ex Chapter 85 85.01	<p>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:</p> <p>Electric motors and generators (excluding generating sets)</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 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 85.03 used does not exceed 10% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used 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 30% of the ex-works price of the product</p>

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
85.02	Electric generating sets and rotary converters	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 85.01 and 85.03 used does not exceed 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 85.04	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 85.17	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 84.43, 85.25, 85.27 or 85.28	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 85.18	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
85.19	Sound recording and sound reproducing apparatus	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.23	- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37; - recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 85.23 used does not exceed 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
	<p>- matrices and masters for the production of discs, but excluding products of Chapter 37;</p> <p>- proximity cards and "smart cards" with two or more electronic integrated circuits</p> <p>- "smart cards" with one electronic integrated circuit</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 85.23 used does not exceed 10% of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- 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> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of headings 85.41 and 85.42 used does not exceed 10% of the ex-works price of the product</p> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</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> <p>Manufacture in which the value of all the materials used 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 25% of the ex-works price of the product</p>

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
85.28	- monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 84.71	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
85.29	<p>- other monitors and projectors, not incorporating television reception apparatus; Reception apparatus for television -, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus;</p> <p>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28:</p> <p>-Suitable for use solely or principally with video recording or reproducing apparatus</p> <p>- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 84.71</p> <p>-Other</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</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:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- 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> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</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> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1000 V	<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 85.38 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.36	<p>- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V</p> <p>- connectors for optical fibres, optical fibre bundles or cables</p> <p>-- of plastics</p> <p>-- of ceramics</p> <p>-- of copper</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 - within the above limit, the value of all the materials of heading 85.38 used does not exceed 10% 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 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 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17	<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 85.38 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 85.41	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<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 25% of the ex-works price of the product
ex 85.42	<p>Electronic integrated circuits</p> <p>- Monolithic integrated circuits</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 - within the above limit, the value of all the materials of headings 85.41 and 85.42 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
85.44	<p>- multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter</p> <p>- others</p>	<p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</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 - within the above limit, the value of all the materials of headings 85.41 and 85.42 used does not exceed 10% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
		85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
85.46	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.48	<p>- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter</p> <p>- Electronic microassemblies</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 - within the above limit, the value of all the materials of headings 85.41 and 85.42 used does not exceed 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
ex 87.12	<p>- With reciprocating internal combustion piston engine of a cylinder capacity:</p> <p>-- Not exceeding 50 cm³</p> <p>-- Exceeding 50 cm³</p> <p>- Other</p> <p>Bicycles without ball bearings</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> <p>Manufacture from materials of any heading, except those of heading 87.14</p>	<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> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
87.15	Baby carriages 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 30% of the ex-works price of the product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; 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 30% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 88.04	Rotochutes	Manufacture from materials of any heading, including other materials of heading 88.04	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 89.06 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	<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
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.04	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	<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 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 all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<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 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 all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<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 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 all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
90.11	Compound optical microscopes, including those for photomicrography, cine-photomicrography or microprojection	<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 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 all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 90.14	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.16	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: - Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 90.18	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
90.19	<p>- Other</p> <p>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</p>	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- 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 25% 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>
90.20	<p>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</p>	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- 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 25% of the ex-works price of the product</p>
90.24	<p>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)</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>	
90.25	<p>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments</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>	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories - Other	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, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.32	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.33	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
91.05	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.09	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: - 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 91.14 used does not exceed 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.11	Watch cases 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 30% of the ex-works price of the product

HS Heading	Description of Product	Working or Processing, Carried out on Non-Originating Materials, Which Confers Originating Status	
(1)	(2)	(3)	or (4)
ex 95.06	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96 ex 96.01 and ex 96.02 ex 96.03 96.05 96.06	Miscellaneous manufactured articles; except for: Articles of animal, vegetable or mineral carving materials Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops Travel sets for personal toilet, sewing or shoe or clothes cleaning Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture from materials of any heading, except that of the product Manufacture from “worked” carving materials of the same heading as the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product 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 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	

