



# EUROPEAN FREE TRADE ASSOCIATION

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## DECISION OF THE COUNCIL No. 4 of 2011

(Adopted at the third meeting on 7 June 2011)

### AMENDMENTS TO ANNEXES A AND C TO THE EFTA CONVENTION

#### RULES OF ORIGIN, LIST OF AGRICULTURAL GOODS AND GOODS PROCESSED FROM AGRICULTURAL RAW MATERIALS REFERRED TO IN PARAGRAPH 1 OF ARTICLE 8.

THE COUNCIL,

Having regard to Annex A to the EFTA Convention (the Convention), on Rules of Origin and to Annex C listing agricultural goods and goods processed from agricultural raw materials referred to in paragraph 1 of Article 8,

Having regard to the extension of the European Union by Bulgaria and Romania becoming members as of 1 January 2007,

Having regard to the extension of the Pan Euro Med cumulation system to the countries participating in the Stabilisation and Association Process,

Having regard to Annex A to the Convention concerning the definition of originating products and methods of administrative cooperation and in particular its Appendix II containing the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status,

Having regard to the necessity to adapt Annex C in order to align texts with the HS 2007,

Noting that amendments were introduced as from 1 January 2007 into the Nomenclature governed by the Convention on the Harmonised Commodity Description and Coding System (Harmonised System),

Noting that in view of the changes to be made in Article 4(1) and (2) of Annex A, and the technical changes to be made in Appendices I and II of Annex A and Annex C, clarity requires replacement of the mentioned paragraphs, annexes and appendices in their entirety,

Noting that the amendments to the Harmonised System were not intended to change the rules of origin and thus Appendix II of Annex A maintains the status quo,

Noting that that the amendments to Appendix II of Annex A do not amount to a change of the status quo and thus Appendix II of Annex A as amended should apply retroactively from 1 January 2007,

Having regard to Article 53, paragraph 3 of the Convention, which empowers the Council to amend Annex A and C thereto,

DECIDES:

1 The text of Article 4(1) and (2) of Annex A shall be replaced by the text set out at Annex I to this Decision.

2 The text of Appendix I to Annex A to the Convention shall be replaced by the text set out at Annex II to this Decision.

3 The text of Appendix II to Annex A to the Convention shall be replaced by the text set out at Annex III to this Decision.

4 The text of Annex C to the Convention shall be replaced by the text set out at Annex IV to this Decision.

5 This Decision shall enter into force on 7 June 2011. Appendix II of Annex A, as amended, shall apply retroactively from 1 January 2007.

6 The Secretary-General of the European Free Trade Association (EFTA) shall deposit the text of this Decision with the Depository.

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## ARTICLE 4

### *Cumulation in a Member State*

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in a Member State if such products are obtained there, incorporating materials originating in Turkey or the European Union, provided that the working or processing carried out in the member State concerned goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in a Member State if such products are obtained there, incorporating materials originating in the Faroe Islands or in any country or territory which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995<sup>1</sup>, other than Turkey, or in any country participating to the Stabilisation and Association Process<sup>2</sup>, provided that the working or processing carried out in a member State goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

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<sup>1</sup> Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Syria, Tunisia and PLO for the benefit of the West Bank and Gaza Strip.

<sup>2</sup> The countries covered by the Stabilisation and Association process, the EU's policy for the Western Balkans, are Albania, Bosnia and Herzegovina, Croatia, the former Yugoslav Republic of Macedonia, Montenegro, Serbia, as well as Kosovo under UNSC Resolution 1244/99.

## APPENDIX I TO ANNEX A<sup>1</sup>

### Introductory notes to the list in Appendix II

#### Note 1:

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

#### Note 2:

- 2.1 The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2 Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

#### Note 3:

- 3.1 The provisions of Article 6 of the Annex, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Member State.

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<sup>1</sup> As amended by Decisions of the Council No. 4 of 2002 (3 June 2002), No. 2 of 2005 (25 July 2005) and No. 4 of 2011 (7 June 2011).

## Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in the Member State concerned from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the Member State concerned. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2 The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

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

## Example:

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

- 3.5 Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth - even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn - that is, the fibre stage.

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

**Note 4:**

- 4.1 The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed, but not spun.
- 4.2 The term "natural fibres" includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as the wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and the other vegetable fibres of headings 5301 to 5305.
- 4.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4 The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

**Note 5:**

- 5.1 Where, for a given product in the list, a reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
- 5.2 However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

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

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- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

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

Example:

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

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

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



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

**Note 6:**

- 6.1 Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.
- 6.2 Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

**Note 7**

- 7.1 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
- (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation-process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation

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with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

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

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 per cent of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250°C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

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- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 per cent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur contents, any combination of these operations or like operations, do not confer origin.

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**APPENDIX II TO ANNEX A<sup>1</sup>**

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

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

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<sup>1</sup> As amended by Decision of the Council No. 4 of 2002 (3 June 2002), No. 2 of 2005 (25 July 2005) and No. 4 of 2011 (7 June 2011).

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| 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  |  |
| 0403          | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which:<br>- all the materials of Chapter 4 used are wholly obtained,<br>- all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and<br>- the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 5  | Products of animal origin, not elsewhere specified or included; except for:   | Manufacture in which all the materials of Chapter 5 used are wholly obtained  |  |
| ex 0502       | Prepared pigs', hogs' or boars' bristles and hair   | Cleaning, disinfecting, sorting and straightening of bristles and hair  |  |
| Chapter 6     | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage  | Manufacture in which:<br>- all the materials of Chapter 6 used are wholly obtained, and<br>- 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:<br>- all the fruit and nuts used are wholly obtained, and<br>- 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  | Coffee, tea, maté and spices; except for:   | Manufacture in which all the materials of Chapter 9 used are wholly obtained  |  |
| 0901          | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion   | Manufacture from materials of any heading   |  |
| 0902          | Tea, whether or not flavoured   | Manufacture from materials of any heading   |  |
| ex 0910       | Mixtures of spices  | Manufacture from materials of any heading   |  |
| Chapter 10    | Cereals   | Manufacture in which all the materials of Chapter 10 used are wholly obtained   |  |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for:   | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained   |  |
| ex 1106       | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713  | Drying and milling of leguminous vegetables of heading 0708   |  |
| Chapter 12    | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder  | Manufacture in which all the materials of Chapter 12 used are wholly obtained   |  |
| 1301          | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)   | Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product  |  |

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| 1302          | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:<br>- Mucilages and thickeners, modified, derived from vegetable products<br>- Other  | Manufacture from non-modified mucilages and thickeners<br><br>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| Chapter 14    | Vegetable plaiting materials; vegetable products not elsewhere specified or included  | Manufacture in which all the materials of Chapter 14 used are wholly obtained  |  |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:<br>Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:<br>- Fats from bones or waste<br><br>- Other  | Manufacture from materials of any heading, except that of the product<br><br>Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506<br>Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207 |  |
| 1501          |   |  |  |
| 1502          | Fats of bovine animals, sheep or goats, other than those of heading 1503<br>- Fats from bones or waste<br><br>- Other   | Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506<br>Manufacture in which all the materials of Chapter 2 used are wholly obtained   |  |
| 1504          | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:<br>- Solid fractions<br><br>- Other  | Manufacture from materials of any heading, including other materials of heading 1504<br>Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained  |  |
| ex 1505       | Refined lanolin   | Manufacture from crude wool grease of heading 1505   |  |
| 1506          | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:<br>- Solid fractions<br><br>- Other  | Manufacture from materials of any heading, including other materials of heading 1506<br>Manufacture in which all the materials of Chapter 2 used are wholly obtained   |  |
| 1507 to 1515  | Vegetable oils and their fractions:<br>- 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<br>- Solid fractions, except for that of jojoba oil | Manufacture from materials of any heading, except that of the product<br><br>Manufacture from other materials of headings 1507 to 1515   |  |

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| 1516  | - Other<br><br>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared  | Manufacture in which all the vegetable materials used are wholly obtained<br>Manufacture in which:<br>- all the materials of Chapter 2 used are wholly obtained, and<br>- all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used   |  |
| 1517  | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516  | Manufacture in which:<br>- all the materials of Chapters 2 and 4 used are wholly obtained, and<br>- all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used   |  |
| Chapter 16  | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates   | Manufacture:<br>- from animals of Chapter 1, and/or<br>- in which all the materials of Chapter 3 used are wholly obtained  |  |
| ex Chapter 17<br>ex 1701<br>1702<br><br><br><br><br><br><br><br>ex 1703<br><br>1704 | Sugars and sugar confectionery; except for:<br>Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter<br>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:<br>- Chemically-pure maltose and fructose<br><br>- Other sugars in solid form, containing added flavouring or colouring matter<br><br>- Other<br><br>Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter<br>Sugar confectionery (including white chocolate), not containing cocoa | Manufacture from materials of any heading, except that of the product<br>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<br><br><br><br><br><br><br><br>Manufacture from materials of any heading, including other materials of heading 1702<br>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<br>Manufacture in which all the materials used are originating<br>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<br>Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| Chapter 18  | Cocoa and cocoa preparations   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product   |  |

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|------------------------------|--|--|--|
| 1901                         | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:<br>- Malt extract<br><br>- Other | Manufacture from cereals of Chapter 10<br>Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product   |  |
| 1902                         | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:<br>- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs<br><br>- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs   | Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained<br>Manufacture in which:<br>- all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and<br>- all the materials of Chapters 2 and 3 used are wholly obtained                    |  |
| 1903                         | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms  | Manufacture from materials of any heading, except potato starch of heading 1108  |  |
| 1904                         | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included   | Manufacture:<br>- from materials of any heading, except those of heading 1806,<br>- in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and<br>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1905                         | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products  | Manufacture from materials of any heading, except those of Chapter 11  |  |
| ex Chapter 20<br><br>ex 2001 | Preparations of vegetables, fruit, nuts or other parts of plants; except for:<br>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 in which all the fruit, nuts or vegetables used are wholly obtained<br>Manufacture from materials of any heading, except that of the product   |  |



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|------------------------|--|---|--|
| ex 2004 and<br>ex 2005 | Potatoes in the form of flour,<br>meal or flakes, prepared or<br>preserved otherwise than by<br>vinegar or acetic acid   | Manufacture from materials of any<br>heading, except that of the product  |  |
| 2006                   | Vegetables, fruit, nuts, fruit-peel<br>and other parts of plants,<br>preserved by sugar (drained,<br>glacé or crystallised)  | Manufacture in which the value of<br>all the materials of Chapter 17 used<br>does not exceed 30 % of the ex-<br>works price of the product  |  |
| 2007                   | Jams, fruit jellies, marmalades,<br>fruit or nut purée and fruit or nut<br>pastes, obtained by cooking,<br>whether or not containing added<br>sugar or other sweetening matter   | Manufacture:<br>- from materials of any heading,<br>except that of the product, and<br>- in which the value of all the<br>materials of Chapter 17 used does<br>not exceed 30 % of the ex-works<br>price of the product  |  |
| ex 2008                | - Nuts, not containing added<br>sugar or spirits<br><br>- Peanut butter; mixtures based<br>on cereals; palm hearts; maize<br>(corn)<br>- Other except for fruit and nuts<br>cooked otherwise than by<br>steaming or boiling in water,<br>not containing added sugar,<br>frozen | Manufacture in which the value of<br>all the originating nuts and oil seeds<br>of headings 0801, 0802 and 1202<br>to 1207 used exceeds 60 % of the<br>ex-works price of the product<br>Manufacture from materials of any<br>heading, except that of the product<br><br>Manufacture:<br>- from materials of any heading,<br>except that of the product, and<br>- in which the value of all the<br>materials of Chapter 17 used does<br>not exceed 30 % of the ex-works<br>price of the product |  |
| 2009                   | Fruit juices (including grape<br>must) and vegetable juices,<br>unfermented and not containing<br>added spirit, whether or not<br>containing added sugar or other<br>sweetening matter   | Manufacture:<br>- from materials of any heading,<br>except that of the product, and<br>- in which the value of all the<br>materials of Chapter 17 used does<br>not exceed 30 % of the ex-works<br>price of the product  |  |
| ex Chapter 21          | Miscellaneous edible<br>preparations; except for:  | Manufacture from materials of any<br>heading, except that of the product  |  |
| 2101                   | Extracts, essences and<br>concentrates, of coffee, tea or<br>maté and preparations with a<br>basis of these products or with a<br>basis of coffee, tea or maté;<br>roasted chicory and other roasted<br>coffee substitutes, and extracts,<br>essences and concentrates thereof | Manufacture:<br>- from materials of any heading,<br>except that of the product, and<br>- in which all the chicory used is<br>wholly obtained  |  |
| 2103                   | Sauces and preparations therefor;<br>mixed condiments and mixed<br>seasonings; mustard flour and<br>meal and prepared mustard:<br>- Sauces and preparations<br>therefor; mixed condiments and<br>mixed seasonings<br><br>- Mustard flour and meal and<br>prepared mustard      | Manufacture from materials of any<br>heading, except that of the product.<br>However, mustard flour or meal or<br>prepared mustard may be used<br>Manufacture from materials of any<br>heading  |  |
| ex 2104                | Soups and broths and<br>preparations therefor  | Manufacture from materials of any<br>heading, except prepared or<br>preserved vegetables of<br>headings 2002 to 2005  |  |
| 2106                   | Food preparations not elsewhere<br>specified or included   | Manufacture:<br>- from materials of any heading,<br>except that of the product, and<br>- in which the value of all the<br>materials of Chapter 17 used does<br>not exceed 30 % of the ex-works<br>price of the product  |  |
| ex Chapter 22          | Beverages, spirits and vinegar;<br>except for:   | Manufacture:<br>- from materials of any heading,<br>except that of the product, and<br>- in which all the grapes or<br>materials derived from grapes<br>used are wholly obtained  |  |

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| 2202          | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009 | Manufacture:<br>- from materials of any heading, except that of the product,<br>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and<br>- in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating |  |
| 2207          | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength   | Manufacture:<br>- from materials of any heading, except heading 2207 or 2208, and<br>- in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume                          |  |
| 2208          | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages  | Manufacture:<br>- from materials of any heading, except heading 2207 or 2208, and<br>- in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume                          |  |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for:  | Manufacture from materials of any heading, except that of the product  |  |
| ex 2301       | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption   | Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained  |  |
| ex 2303       | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight                                     | Manufacture in which all the maize used is wholly obtained   |  |
| ex 2306       | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil   | Manufacture in which all the olives used are wholly obtained   |  |
| 2309          | Preparations of a kind used in animal feeding   | Manufacture in which:<br>- all the cereals, sugar or molasses, meat or milk used are originating, and<br>- all the materials of Chapter 3 used are wholly obtained   |  |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for:   | Manufacture in which all the materials of Chapter 24 used are wholly obtained  |  |
| 2402          | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes   | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating   |  |
| ex 2403       | Smoking tobacco   | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating   |  |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:   | Manufacture from materials of any heading, except that of the product  |  |
| ex 2504       | Natural crystalline graphite, with enriched carbon content, purified and ground   | Enriching of the carbon content, purifying and grinding of crude crystalline graphite  |  |

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| ex 2515       | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm  | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm  |  |
| ex 2516       | Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm   | Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm   |  |
| ex 2518       | Calcined dolomite   | Calcination of dolomite not calcined  |  |
| ex 2519       | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia  | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used   |  |
| ex 2520       | Plasters specially prepared for dentistry   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex 2524       | Natural asbestos fibres   | Manufacture from asbestos concentrate   |  |
| ex 2525       | Mica powder   | Grinding of mica or mica waste  |  |
| ex 2530       | Earth colours, calcined or powdered   | Calcination or grinding of earth colours  |  |
| Chapter 26    | Ores, slag and ash  | Manufacture from materials of any heading, except that of the product   |  |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:   | Manufacture from materials of any heading, except that of the product   |  |
| ex 2707       | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| ex 2709       | Crude oils obtained from bituminous minerals  | Destructive distillation of bituminous materials  |  |
| 2710          | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils  | Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or<br>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 |  |

<sup>1</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>2</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

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| 2711          | Petroleum gases and other gaseous hydrocarbons  | Operations of refining and/or one or more specific process(es) <sup>(3)</sup> or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| 2712          | Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) <sup>(4)</sup> or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| 2713          | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials  | Operations of refining and/or one or more specific process(es) <sup>(5)</sup> or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| 2714          | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks  | Operations of refining and/or one or more specific process(es) <sup>(6)</sup> or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| 2715          | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)   | Operations of refining and/or one or more specific process(es) <sup>(7)</sup> or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:   | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2805       | "Mischmetall"   | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |

<sup>3</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

<sup>4</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

<sup>5</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>6</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>7</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

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| ex 2811       | Sulphur trioxide  | Manufacture from sulphur dioxide  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2833       | Aluminium sulphate  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex 2840       | Sodium perborate  | Manufacture from disodium tetraborate pentahydrate  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2852       | - Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives   | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|               | - Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds   | Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for:  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2901       | Acyclic hydrocarbons for use as power or heating fuels  | Operations of refining and/or one or more specific process(es) <sup>(8)</sup> or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| ex 2902       | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels   | Operations of refining and/or one or more specific process(es) <sup>(9)</sup> or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| ex 2905       | Metal alcoholates of alcohols of this heading and of ethanol  | Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2915          | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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

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

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| ex 2932       | - Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|               | - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives  | Manufacture from materials of any heading  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2933          | Heterocyclic compounds with nitrogen hetero-atom(s) only  | Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2934          | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds  | Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2939       | Concentrates of poppy straw containing not less than 50 % by weight of alkaloids  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| ex Chapter 30 | Pharmaceutical products; except for:  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  |  |
| 3002          | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:<br>- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale<br>- Other<br>-- Human blood<br><br>-- Animal blood prepared for therapeutic or prophylactic uses | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product<br><br>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product<br><br>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |

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|               | -- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins  | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  |  |
|               | -- Haemoglobin, blood globulins and serum globulins   | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  |  |
|               | -- Other  | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  |  |
| 3003 and 3004 | Medicaments (excluding goods of heading 3002, 3005 or 3006):<br>- Obtained from amikacin of heading 2941  | Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  |  |
|               | - Other   | Manufacture:<br>- from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 3006       | - Waste pharmaceuticals specified in note 4(k) to this Chapter<br><br>- Sterile surgical or dental adhesion barriers, whether or not absorbable:<br><br>-- made of plastics | The origin of the product in its original classification shall be retained<br><br><br>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 <sup>(10)</sup>  | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

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In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within heading 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

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|  | -- made of fabrics<br><br>- Appliances identifiable for ostomy use  | Manufacture from <sup>(11)</sup> :<br>- natural fibres<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning,<br>or<br>- chemical materials or textile pulp<br>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| ex Chapter 31<br><br>ex 3105             | Fertilisers; except for:<br><br>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:<br>- sodium nitrate<br>- calcium cyanamide<br>- potassium sulphate<br>- magnesium potassium sulphate | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product<br>Manufacture:<br>- 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<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br><br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |
| ex Chapter 32<br><br>ex 3201<br><br>3205 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:<br><br>Tannins and their salts, ethers, esters and other derivatives<br><br>Colour lakes; preparations as specified in note 3 to this Chapter based on colour lakes <sup>(12)</sup>  | 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<br>Manufacture from tanning extracts of vegetable origin<br><br>Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br><br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br>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   |

<sup>11</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>12</sup> 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.



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| 3301          | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | Manufacture from materials of any heading, including materials of a different "group" <sup>(13)</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:   | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3403       | Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals   | Operations of refining and/or one or more specific process(es) <sup>(14)</sup> or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product  |  |
| 3404          | Artificial waxes and prepared waxes:<br>- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax<br><br>- Other  | 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<br>Manufacture from materials of any heading, except:<br>- hydrogenated oils having the character of waxes of heading 1516,<br>- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and<br>- materials of heading 3404<br>However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for:  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3505          | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:<br>- Starch ethers and esters   | Manufacture from materials of any heading, including other materials of heading 3505  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

<sup>13</sup>

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

<sup>14</sup>

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

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| ex 3507       | - Other<br><br>Prepared enzymes not elsewhere specified or included   | Manufacture from materials of any heading, except those of heading 1108<br><br>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |
| Chapter 36    | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |
| ex Chapter 37 | Photographic or cinematographic goods; except for:  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |
| 3701          | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:<br>- Instant print film for colour photography, in packs | Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |
| 3702          | - Other<br><br>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed  | Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product<br>Manufacture from materials of any heading, except those of headings 3701 and 3702 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br><br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3704          | Photographic plates, film paper, paperboard and textiles, exposed but not developed   | Manufacture from materials of any heading, except those of headings 3701 to 3704  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |
| ex Chapter 38 | Miscellaneous chemical products; except for:  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |
| ex 3801       | - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex 3803       | - Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils<br>Refined tall oil   | Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product<br>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<br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product     |

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| ex 3805 | Spirits of sulphate turpentine, purified   | Purification by distillation or refining of raw spirits of sulphate turpentine   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3806 | Ester gums   | Manufacture from resin acids   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3807 | Wood pitch (wood tar pitch)  | Distillation of wood tar   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3808    | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products  |  |
| 3809    | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products  |  |
| 3810    | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products  |  |
| 3811    | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:<br>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals<br>- Other | Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product<br>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3812    | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| 3813    | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| 3814    | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| 3818    | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |

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| 3819 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| 3820 | Anti-freezing preparations and prepared de-icing fluids  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| 3821 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| 3822 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:<br>- Industrial monocarboxylic fatty acids, acid oils from refining<br>- Industrial fatty alcohols  | Manufacture from materials of any heading, except that of the product<br>Manufacture from materials of any heading, including other materials of heading 3823   |  |
| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:<br>- The following of this heading:<br>-- Prepared binders for foundry moulds or cores based on natural resinous products<br>-- Naphthenic acids, their water-insoluble salts and their esters<br>-- Sorbitol other than that of heading 2905<br>-- 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<br>-- Ion exchangers<br>-- Getters for vacuum tubes<br>-- Alkaline iron oxide for the purification of gas<br>-- Ammoniacal gas liquors and spent oxide produced in coal gas purification<br>-- Sulphonaphthenic acids, their water-insoluble salts and their esters<br>-- Fusel oil and Dippel's oil<br>-- Mixtures of salts having different anions<br>-- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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|              | - Other   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| 3901 to 3915 | Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:<br>- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content  | Manufacture in which:<br>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and<br>- 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 <sup>(15)</sup>  | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product   |
| ex 3907      | - Other<br><br>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)<br><br>- Polyester  | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(16)</sup><br>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 <sup>(17)</sup><br>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) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product   |
| 3912         | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms   | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product   |  |
| 3916 to 3921 | Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:<br>- 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<br>- Other:<br>-- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product<br><br>Manufacture in which:<br>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and<br>- 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 <sup>(18)</sup>  | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product<br><br>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

<sup>15</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>16</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>17</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>18</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

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| ex 3916 and<br>ex 3917  | -- Other<br><br>Profile shapes and tubes   | 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 <sup>(19)</sup><br>Manufacture in which:<br>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and<br>- 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<br>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3920   | - Ionomer sheet or film<br><br>- 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<br>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 3921   | Foils of plastic, metallised   | Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <sup>(20)</sup>   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product   |
| 3922 to 3926  | Articles of plastics   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex Chapter 40<br>ex 4001<br>4005<br>4012<br>ex 4017             | Rubber and articles thereof; except for:<br>Laminated slabs of crepe rubber for shoes<br>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip<br><br>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:<br>- Retreaded pneumatic, solid or cushion tyres, of rubber<br>- Other<br><br>Articles of hard rubber            | Manufacture from materials of any heading, except that of the product<br>Lamination of sheets of natural rubber<br>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<br><br>Retreading of used tyres<br><br>Manufacture from materials of any heading, except those of headings 4011 and 4012<br>Manufacture from hard rubber                          |  |
| ex Chapter 41<br>ex 4102<br>4104 to 4106<br>4107, 4112 and 4113 | Raw hides and skins (other than furskins) and leather; except for:<br>Raw skins of sheep or lambs, without wool on<br>Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared<br>Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114 | Manufacture from materials of any heading, except that of the product<br>Removal of wool from sheep or lamb skins, with wool on<br>Retanning of tanned leather or<br>Manufacture from materials of any heading, except that of the product<br>Manufacture from materials of any heading, except headings 4104 to 4113   |  |

<sup>19</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>20</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

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| ex 4114  | Patent leather and patent laminated leather; metallised leather   | Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product  |  |
| Chapter 42   | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)   | Manufacture from materials of any heading, except that of the product   |  |
| ex Chapter 43<br>ex 4302<br><br>4303   | Furskins and artificial fur; manufactures thereof; except for:<br>Tanned or dressed furskins, assembled:<br>- Plates, crosses and similar forms<br><br>- Other<br><br>Articles of apparel, clothing accessories and other articles of furskin   | Manufacture from materials of any heading, except that of the product<br><br>Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins<br>Manufacture from non-assembled, tanned or dressed furskins<br>Manufacture from non-assembled tanned or dressed furskins of heading 4302  |  |
| ex Chapter 44<br>ex 4403<br><br>ex 4407<br><br>ex 4408<br><br>ex 4409<br><br>ex 4410 to<br>ex 4413<br>ex 4415<br>ex 4416<br>ex 4418<br><br>ex 4421 | Wood and articles of wood; wood charcoal; except for:<br>Wood roughly squared<br><br>Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed<br>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<br>Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:<br>- Sanded or end-jointed<br>- Beadings and mouldings<br>Beadings and mouldings, including moulded skirting and other moulded boards<br>Packing cases, boxes, crates, drums and similar packings, of wood<br>Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood<br>- Builders' joinery and carpentry of wood<br><br>- Beadings and mouldings<br>Match splints; wooden pegs or pins for footwear | Manufacture from materials of any heading, except that of the product<br>Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down<br>Planing, sanding or end-jointing<br><br>Splicing, planing, sanding or end-jointing<br><br>Sanding or end-jointing<br>Beading or moulding<br>Beading or moulding<br><br>Manufacture from boards not cut to size<br><br>Manufacture from riven staves, not further worked than sawn on the two principal surfaces<br>Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used<br>Beading or moulding<br>Manufacture from wood of any heading, except drawn wood of heading 4409 |  |
| ex Chapter 45<br>4503  | Cork and articles of cork; except for:<br>Articles of natural cork  | Manufacture from materials of any heading, except that of the product<br>Manufacture from cork of heading 4501  |  |
| Chapter 46   | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork   | Manufacture from materials of any heading, except that of the product   |  |
| Chapter 47   | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard   | Manufacture from materials of any heading, except that of the product   |  |

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| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:   | Manufacture from materials of any heading, except that of the product   |  |
| ex 4811       | Paper and paperboard, ruled, lined or squared only   | Manufacture from paper-making materials of Chapter 47   |  |
| 4816          | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes                           | Manufacture from paper-making materials of Chapter 47   |  |
| 4817          | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex 4818       | Toilet paper   | Manufacture from paper-making materials of Chapter 47   |  |
| ex 4819       | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres  | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex 4820       | Letter pads  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex 4823       | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape  | Manufacture from paper-making materials of Chapter 47   |  |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:   | Manufacture from materials of any heading, except that of the product   |  |
| 4909          | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings  | Manufacture from materials of any heading, except those of headings 4909 and 4911   |  |
| 4910          | Calendars of any kind, printed, including calendar blocks:<br>- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard<br><br>- Other                      | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product<br>Manufacture from materials of any heading, except those of headings 4909 and 4911 |  |
| ex Chapter 50 | Silk; except for:  | Manufacture from materials of any heading, except that of the product   |  |
| ex 5003       | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed  | Carding or combing of silk waste  |  |



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| 5004 to ex 5006 | Silk yarn and yarn spun from silk waste   | Manufacture from <sup>(21)</sup> :<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- other natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |
| 5007            | Woven fabrics of silk or of silk waste:<br>- Incorporating rubber thread<br>- Other                               | Manufacture from single yarn <sup>(22)</sup><br>Manufacture from <sup>(23)</sup> :<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>or<br>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 |
| ex Chapter 51   | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:                                    | Manufacture from materials of any heading, except that of the product   |
| 5106 to 5110    | Yarn of wool, of fine or coarse animal hair or of horsehair   | Manufacture from <sup>(24)</sup> :<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |
| 5111 to 5113    | Woven fabrics of wool, of fine or coarse animal hair or of horsehair:<br>- Incorporating rubber thread<br>- Other | Manufacture from single yarn <sup>(25)</sup><br>Manufacture from <sup>(26)</sup> :<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>or  |

<sup>21</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>22</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>23</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>24</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>25</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>26</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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|                               |   | 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  |  |
| ex Chapter 52<br>5204 to 5207 | Cotton; except for:<br><br>Yarn and thread of cotton  | Manufacture from materials of any heading, except that of the product Manufacture from <sup>(27)</sup> :<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |  |
| 5208 to 5212                  | Woven fabrics of cotton:<br>- Incorporating rubber thread<br>- Other  | Manufacture from single yarn <sup>(28)</sup><br>Manufacture from <sup>(29)</sup> :<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>or<br>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 |  |
| ex Chapter 53<br>5306 to 5308 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:<br>Yarn of other vegetable textile fibres; paper yarn | Manufacture from materials of any heading, except that of the product<br><br>Manufacture from <sup>(30)</sup> :<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials   |  |
| 5309 to 5311                  | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:<br>- Incorporating rubber thread                                | Manufacture from single yarn <sup>(31)</sup>  |  |

<sup>27</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>28</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>29</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

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|               | - Other  | <p>Manufacture from <sup>(32)</sup> :</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- jute yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp,</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>- paper</li> </ul> <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>                               |  |
| 5401 to 5406  | Yarn, monofilament and thread of man-made filaments  | <p>Manufacture from <sup>(33)</sup> :</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp,</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>- paper-making materials</li> </ul>  |  |
| 5407 and 5408 | <p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul> | <p>Manufacture from single yarn <sup>(34)</sup></p> <p>Manufacture from <sup>(35)</sup> :</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp,</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>- paper</li> </ul> <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> |  |
| 5501 to 5507  | Man-made staple fibres   | Manufacture from chemical materials or textile pulp   |  |

<sup>31</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>32</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>33</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>34</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>35</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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| 5508 to 5511  | Yarn and sewing thread of man-made staple fibres   | Manufacture from <sup>(36)</sup> :<br>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,<br>- natural fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials   |  |
| 5512 to 5516  | Woven fabrics of man-made staple fibres:<br>- Incorporating rubber thread<br>- Other   | Manufacture from single yarn <sup>(37)</sup><br>Manufacture from <sup>(38)</sup> :<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper<br>or<br>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  |  |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:<br><br>5602<br>Felt, whether or not impregnated, coated, covered or laminated:<br>- Needleloom felt<br><br>- Other | Manufacture from <sup>(39)</sup> :<br>- coir yarn,<br>- natural fibres,<br>- chemical materials or textile pulp, or<br>- paper-making materials<br><br>Manufacture from <sup>(40)</sup> :<br>- natural fibres, or<br>- chemical materials or textile pulp<br>However:<br>- polypropylene filament of heading 5402,<br>- polypropylene fibres of heading 5503 or 5506, or<br>- polypropylene filament tow of heading 5501,<br>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<br>Manufacture from <sup>(41)</sup> :<br>- natural fibres,<br>- man-made staple fibres made from casein, or<br>- chemical materials or textile pulp |  |

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

<sup>37</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

<sup>39</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>40</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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| 5604       | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:<br>- Rubber thread and cord, textile covered<br>- Other | Manufacture from rubber thread or cord, not textile covered<br>Manufacture from <sup>(42)</sup> :<br>- natural fibres, not carded or combed or otherwise processed for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |  |
| 5605       | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal                                       | Manufacture from <sup>(43)</sup> :<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |  |
| 5606       | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn                                  | Manufacture from <sup>(44)</sup> :<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials  |  |
| Chapter 57 | Carpets and other textile floor coverings:<br>- Of needleloom felt<br><br><br><br><br><br><br>- Of other felt  | Manufacture from <sup>(45)</sup> :<br>- natural fibres, or<br>- chemical materials or textile pulp<br>However:<br>- polypropylene filament of heading 5402,<br>- polypropylene fibres of heading 5503 or 5506, or<br>- polypropylene filament tow of heading 5501,<br>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<br>Jute fabric may be used as a backing<br>Manufacture from <sup>(46)</sup> :<br>- natural fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp |  |

<sup>41</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>42</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>43</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>44</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>45</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>46</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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|               | - Other   | Manufacture from <sup>(47)</sup> :<br>- coir yarn or jute yarn,<br>- synthetic or artificial filament yarn,<br>- natural fibres, or<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning<br>Jute fabric may be used as a backing  |  |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:<br>- Combined with rubber thread<br>- Other   | Manufacture from single yarn <sup>(48)</sup><br>Manufacture from <sup>(49)</sup> :<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp or<br>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<br>Manufacture from materials of any heading, except that of the product |  |
| 5805          | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up   |  |  |
| 5810          | Embroidery in the piece, in strips or in motifs   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| 5901          | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn  |  |
| 5902          | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:<br>- Containing not more than 90 % by weight of textile materials<br>- Other  | Manufacture from yarn<br><br>Manufacture from chemical materials or textile pulp   |  |

<sup>47</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>48</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>49</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902   | Manufacture from yarn or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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   |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape  | Manufacture from yarn <sup>(50)</sup>   |
| 5905 | Textile wall coverings:<br>- Impregnated, coated, covered or laminated with rubber, plastics or other materials<br>- Other  | Manufacture from yarn<br><br>Manufacture from <sup>(51)</sup> :<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp<br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 |
| 5906 | Rubberised textile fabrics, other than those of heading 5902:<br>- Knitted or crocheted fabrics<br><br>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials<br>- Other | Manufacture from <sup>(52)</sup> :<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp<br>Manufacture from chemical materials<br><br>Manufacture from yarn   |

<sup>50</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>51</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>52</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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| 5907         | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like   | Manufacture from yarn or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendaring, 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   |
| 5908         | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:<br>- Incandescent gas mantles, impregnated<br>- Other  | Manufacture from tubular knitted gas-mantle fabric<br>Manufacture from materials of any heading, except that of the product  |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use:<br>- Polishing discs or rings other than of felt of heading 5911<br>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 | Manufacture from yarn or waste fabrics or rags of heading 6310<br>Manufacture from <sup>(53)</sup> :<br>- coir yarn,<br>- the following materials:<br>-- yarn of polytetrafluoroethylene <sup>(54)</sup> ,<br>-- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,<br>-- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid,<br>-- monofil of polytetrafluoroethylene <sup>(55)</sup> ,<br>-- yarn of synthetic textile fibres of poly( <i>p</i> -phenylene terephthalamide),<br>-- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>(56)</sup> ,<br>-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,<br>-- natural fibres,<br>-- man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>-- chemical materials or textile pulp |

<sup>53</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>54</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>55</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>56</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.



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|  | - Other  | Manufacture from <sup>(57)</sup> :<br>- coir yarn,<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp   |  |
| Chapter 60   | Knitted or crocheted fabrics   | Manufacture from <sup>(58)</sup> :<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp   |  |
| Chapter 61   | Articles of apparel and clothing accessories, knitted or crocheted:<br>- 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<br>- Other   | Manufacture from yarn <sup>(59)</sup> <sup>(60)</sup><br><br>Manufacture from <sup>(61)</sup> :<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp  |  |
| ex Chapter 62<br><br>ex 6202, ex 6204,<br>ex 6206, ex 6209<br>and ex 6211<br><br>ex 6210 and<br>ex 6216<br><br>6213 and 6214 | Articles of apparel and clothing accessories, not knitted or crocheted; except for:<br>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered<br><br>Fire-resistant equipment of fabric covered with foil of aluminised polyester<br><br>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: | Manufacture from yarn <sup>(62)</sup> <sup>(63)</sup><br><br>Manufacture from yarn <sup>(64)</sup><br>or<br>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 <sup>(65)</sup><br>Manufacture from yarn <sup>(66)</sup><br>or<br>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 <sup>(67)</sup> |  |

<sup>57</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>58</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>59</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>60</sup> See Introductory Note 6.

<sup>61</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>62</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>63</sup> See Introductory Note 6.

<sup>64</sup> See Introductory Note 6.

<sup>65</sup> See Introductory Note 6.

<sup>66</sup> See Introductory Note 6.

<sup>67</sup> See Introductory Note 6.

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| 6217                              | <ul style="list-style-type: none"> <li>- Embroidered</li> <li>- Other</li> </ul> <p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> <li>- Embroidered</li> <li>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</li> <li>- Interlinings for collars and cuffs, cut out</li> <li>- Other</li> </ul> | <p>Manufacture from unbleached single yarn <sup>(68)</sup><sup>(69)</sup><br/>or<br/>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 <sup>(70)</sup><br/>Manufacture from unbleached single yarn <sup>(71)</sup><sup>(72)</sup><br/>or<br/>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product</p> <p>Manufacture from yarn <sup>(73)</sup><br/>or<br/>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 <sup>(74)</sup><br/>Manufacture from yarn <sup>(75)</sup><br/>or<br/>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 <sup>(76)</sup><br/>Manufacture:<br/>- from materials of any heading, except that of the product, and<br/>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br/>Manufacture from yarn <sup>(77)</sup></p> |  |
| ex Chapter 63<br><br>6301 to 6304 | <p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> <li>- Of felt, of nonwovens</li> </ul>  | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from <sup>(78)</sup>:<br/>- natural fibres, or<br/>- chemical materials or textile pulp</p>  |  |

<sup>68</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>69</sup> See Introductory Note 6.

<sup>70</sup> See Introductory Note 6.

<sup>71</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>72</sup> See Introductory Note 6.

<sup>73</sup> See Introductory Note 6.

<sup>74</sup> See Introductory Note 6.

<sup>75</sup> See Introductory Note 6.

<sup>76</sup> See Introductory Note 6.

<sup>77</sup> See Introductory Note 6.

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|               | - Other:<br>-- Embroidered  | Manufacture from unbleached single yarn <sup>(79)</sup> <sup>(80)</sup><br>or<br>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 |  |
| 6305          | -- Other<br>Sacks and bags, of a kind used for the packing of goods   | Manufacture from unbleached single yarn <sup>(81)</sup> <sup>(82)</sup><br>Manufacture from <sup>(83)</sup> :<br>- natural fibres,<br>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or<br>- chemical materials or textile pulp         |  |
| 6306          | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:<br>- Of nonwovens  | Manufacture from <sup>(84)</sup> <sup>(85)</sup> :<br>- natural fibres, or<br>- chemical materials or textile pulp   |  |
| 6307          | - Other<br>Other made-up articles, including dress patterns   | Manufacture from unbleached single yarn <sup>(86)</sup> <sup>(87)</sup><br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 6308          | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set                          |  |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for:   | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406   |  |
| 6406          | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof         | Manufacture from materials of any heading, except that of the product  |  |
| ex Chapter 65 | Headgear and parts thereof; except for:   | Manufacture from materials of any heading, except that of the product  |  |

<sup>78</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>79</sup> See Introductory Note 6.

<sup>80</sup> 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.

<sup>81</sup> See Introductory Note 6.

<sup>82</sup> 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.

<sup>83</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>84</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>85</sup> See Introductory Note 6.

<sup>86</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>87</sup> See Introductory Note 6.

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| 6505  | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed  | Manufacture from yarn or textile fibres <sup>(88)</sup>   |  |
| ex Chapter 66<br><br>6601   | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:<br>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)   | Manufacture from materials of any heading, except that of the product<br><br>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<br><br>ex 6803<br><br>ex 6812<br><br>ex 6814  | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:<br>Articles of slate or of agglomerated slate<br>Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate<br>Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials   | Manufacture from materials of any heading, except that of the product<br><br>Manufacture from worked slate<br><br>Manufacture from materials of any heading<br><br>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<br><br>ex 7003, ex 7004 and ex 7005<br>7006<br><br>7007<br><br>7008<br><br>7009<br><br>7010 | Glass and glassware; except for:<br>Glass with a non-reflecting layer<br><br>Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:<br>- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards <sup>(89)</sup><br>- Other<br><br>Safety glass, consisting of toughened (tempered) or laminated glass<br>Multiple-walled insulating units of glass<br>Glass mirrors, whether or not framed, including rear-view mirrors<br>Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product<br>Manufacture from materials of heading 7001<br><br>Manufacture from non-coated glass-plate substrate of heading 7006<br><br>Manufacture from materials of heading 7001<br>Manufacture from materials of heading 7001<br><br>Manufacture from materials of heading 7001<br>Manufacture from materials of heading 7001<br><br>Manufacture from materials of any heading, except that of the product or<br>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product |  |

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See Introductory Note 6.

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SEMII – Semiconductor Equipment and Materials Institute Incorporated.

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| 7013                         | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)                                 | Manufacture from materials of any heading, except that of the product or<br>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product<br>or<br>Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product |  |
| ex 7019                      | Articles (other than yarn) of glass fibres   | Manufacture from:<br>- uncoloured slivers, rovings, yarn or chopped strands, or<br>- glass wool  |  |
| ex Chapter 71                | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture from materials of any heading, except that of the product  |  |
| ex 7101                      | Natural or cultured pearls, graded and temporarily strung for convenience of transport   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| ex 7102, ex 7103 and ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed)  | Manufacture from unworked precious or semi-precious stones   |  |
| 7106, 7108 and 7110          | Precious metals:<br><br>- Unwrought  | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110<br>or<br>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110<br>or<br>Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals  |  |
| ex 7107, ex 7109 and ex 7111 | - Semi-manufactured or in powder form  | Manufacture from unwrought precious metals   |  |
| 7116                         | Metals clad with precious metals, semi-manufactured  | Manufacture from metals clad with precious metals, unwrought   |  |
| 7117                         | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)<br>Imitation jewellery  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product<br>Manufacture from materials of any heading, except that of the product or<br>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product                                   |  |
| ex Chapter 72                | Iron and steel; except for:  | Manufacture from materials of any heading, except that of the product  |  |
| 7207                         | Semi-finished products of iron or non-alloy steel  | Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205   |  |
| 7208 to 7216                 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel  | Manufacture from ingots or other primary forms of heading 7206   |  |
| 7217                         | Wire of iron or non-alloy steel  | Manufacture from semi-finished materials of heading 7207   |  |

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| ex 7218, 7219 to 7222 | Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel  | Manufacture from ingots or other primary forms of heading 7218  |  |
| 7223                  | Wire of stainless steel  | Manufacture from semi-finished materials of heading 7218  |  |
| ex 7224, 7225 to 7228 | Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel   | Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224  |  |
| 7229                  | Wire of other alloy steel  | Manufacture from semi-finished materials of heading 7224  |  |
| ex Chapter 73         | Articles of iron or steel; except for:   | Manufacture from materials of any heading, except that of the product   |  |
| ex 7301               | Sheet piling   | Manufacture from materials of heading 7206  |  |
| 7302                  | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails   | Manufacture from materials of heading 7206  |  |
| 7304, 7305 and 7306   | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel  | Manufacture from materials of heading 7206, 7207, 7218 or 7224  |  |
| ex 7307               | Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts   | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product |  |
| 7308                  | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used  |  |
| ex 7315               | Skid chain   | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product  |  |
| ex Chapter 74         | Copper and articles thereof; except for:   | Manufacture:  |  |
| 7401                  | Copper mattes; cement copper (precipitated copper)   | - from materials of any heading, except that of the product, and  |  |
| 7402                  | Unrefined copper; copper anodes for electrolytic refining  | - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| 7403                  | Refined copper and copper alloys, unwrought:   | Manufacture from materials of any heading, except that of the product   |  |
|                       | - Refined copper   | Manufacture from materials of any heading, except that of the product   |  |

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| 7404          | - Copper alloys and refined copper containing other elements<br>Copper waste and scrap   | Manufacture from refined copper, unwrought, or waste and scrap of copper<br>Manufacture from materials of any heading, except that of the product   |  |
| 7405          | Master alloys of copper  | Manufacture from materials of any heading, except that of the product   |  |
| ex Chapter 75 | Nickel and articles thereof; except for:   | Manufacture:  |  |
| 7501 to 7503  | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap   | - from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product<br>Manufacture from materials of any heading, except that of the product   |  |
| ex Chapter 76 | Aluminium and articles thereof; except for:  | Manufacture:  |  |
| 7601          | Unwrought aluminium  | - from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product<br>Manufacture:  |  |
| 7602          | Aluminium waste or scrap   | - from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product<br>or<br>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium   |  |
| ex 7616       | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture from materials of any heading, except that of the product<br>Manufacture:   |  |
|               |  | - from materials of any heading, except that of the product.<br>However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 77    | Reserved for possible future use in the HS   |   |  |
| ex Chapter 78 | Lead and articles thereof; except for:   | Manufacture:  |  |
| 7801          | Unwrought lead:<br>- Refined lead<br><br>- Other   | - from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product<br><br>Manufacture from "bullion" or "work" lead<br>Manufacture from materials of any heading, except that of the product.   |  |
| 7802          | Lead waste and scrap   | However, waste and scrap of heading 7802 may not be used<br>Manufacture from materials of any heading, except that of the product   |  |

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| ex Chapter 79 | Zinc and articles thereof; except for:   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| 7901          | Unwrought zinc   | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used   |  |
| 7902          | Zinc waste and scrap   | Manufacture from materials of any heading, except that of the product   |  |
| ex Chapter 80 | Tin and articles thereof; except for:  | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| 8001          | Unwrought tin  | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used   |  |
| 8002 and 8007 | Tin waste and scrap; other articles of tin   | Manufacture from materials of any heading, except that of the product   |  |
| Chapter 81    | Other base metals; cermets; articles thereof:<br>- Other base metals, wrought; articles thereof<br><br>- Other   | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product<br>Manufacture from materials of any heading, except that of the product                    |  |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:  | Manufacture from materials of any heading, except that of the product   |  |
| 8206          | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale  | Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set |  |
| 8207          | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 8208          | Knives and cutting blades, for machines or for mechanical appliances   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| ex 8211       | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208  | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used  |  |
| 8214          | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)   | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used   |  |



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| 8215   | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware   | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used   |  |
| ex Chapter 83<br>ex 8302<br><br>ex 8306  | Miscellaneous articles of base metal; except for:<br>Other mountings, fittings and similar articles suitable for buildings, and automatic door closers<br><br>Statuettes and other ornaments, of base metal   | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product<br>Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product  |  |
| ex Chapter 84<br><br>ex 8401<br><br>8402<br><br>8403 and ex 8404<br><br>8406<br><br>8407<br><br>8408<br><br>8409<br><br>8411<br><br>8412 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:<br><br>Nuclear fuel elements<br><br>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers<br><br>Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers<br><br>Steam turbines and other vapour turbines<br><br>Spark-ignition reciprocating or rotary internal combustion piston engines<br><br>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)<br><br>Parts suitable for use solely or principally with the engines of heading 8407 or 8408<br><br>Turbo-jets, turbo-propellers and other gas turbines<br><br>Other engines and motors | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product<br>Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br>Manufacture from materials of any heading, except those of headings 8403 and 8404<br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br>Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br>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 30 % of the ex-works price of the product<br><br>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product<br><br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br><br>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

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| ex 8413      | Rotary positive displacement pumps   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8414      | Industrial fans, blowers and the like  | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8415         | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 8418         | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415                                      | Manufacture:<br>- from materials of any heading, except that of the product,<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8419      | Machines for wood, paper pulp, paper and paperboard industries   | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product                                     | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8420         | Calendering or other rolling machines, other than for metals or glass, and cylinders therefore   | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product                                     | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8423         | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds                     | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8429         | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:<br>- Road rollers                     | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |

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|              | - Other  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8430         | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8431      | Parts suitable for use solely or principally with road rollers   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 8439         | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8441         | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds   | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8443      | Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 8444 to 8447 | Machines of these headings for use in the textile industry   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| ex 8448      | Auxiliary machinery for use with machines of headings 8444 and 8445  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 8452         | Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:<br>- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>- 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<br>- the thread-tension, crochet and zigzag mechanisms used are originating |  |
|              | - Other  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |



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| 8487          | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:  | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8501          | Electric motors and generators (excluding generating sets)  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product           | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8502          | Electric generating sets and rotary converters  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8504       | Power supply units for automatic data-processing machines   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| ex 8517       | Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528 | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- the value of all the non-originating materials used does not exceed the value of all the originating materials used                             | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8518       | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets   | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- the value of all the non-originating materials used does not exceed the value of all the originating materials used                             | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8519          | Sound recording and sound reproducing apparatus   | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- the value of all the non-originating materials used does not exceed the value of all the originating materials used                             | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8521          | Video recording or reproducing apparatus, whether or not incorporating a video tuner  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- the value of all the non-originating materials used does not exceed the value of all the originating materials used                             | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8522          | Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |

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| 8523 | <p>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> <li>- 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;</li> <li>- 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</li> <li>- Matrices and masters for the production of discs, but excluding products of Chapter 37;</li> <li>- Proximity cards and "smart cards" with two or more electronic integrated circuits</li> <li>- "Smart cards" with one electronic integrated circuit</li> </ul> | <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"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> <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</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 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> |
| 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>  | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product  |

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| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>                   | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>                   | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8528 | <p>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>  |  |   |
|      | <ul style="list-style-type: none"> <li>- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</li> </ul>  | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>  |   |
|      | <ul style="list-style-type: none"> <li>- 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;</li> </ul>                     | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>                   | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8529 | <p>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</p>  |  |   |
|      | <ul style="list-style-type: none"> <li>- Suitable for use solely or principally with video recording or reproducing apparatus</li> </ul>  | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>  |   |
|      | <ul style="list-style-type: none"> <li>- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</li> </ul>                                    | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>   | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
|      | <ul style="list-style-type: none"> <li>- Other</li> </ul>   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>                   | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8535 | <p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 V</p> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |

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| 8536    | <p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 V; connectors for optical fibres, optical fibre bundles or cables:</p> <ul style="list-style-type: none"> <li>- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1,000 V</li> <li>- Connectors for optical fibres, optical fibre bundles or cables <ul style="list-style-type: none"> <li>-- of plastics</li> <li>-- of ceramics</li> <li>-- of copper</li> </ul> </li> </ul> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| 8537    | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</li> </ul>   | <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 8541 | Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>   | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8542    | <p>Electronic integrated circuits</p> <ul style="list-style-type: none"> <li>- Monolithic integrated circuits</li> </ul>  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> <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</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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|      | <p>- Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter</p> <p>- Other</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> <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 8541 and 8542 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 25 % of the ex-works price of the product</p> |
| 8544 | <p>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors</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>   |   |
| 8545 | <p>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</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>   |   |
| 8546 | <p>Electrical insulators of any material</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>   |   |
| 8547 | <p>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material</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>   |   |
| 8548 | <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>- 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>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</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 25 % of the ex-works price of the product</p> |

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| <p>ex Chapter 86</p> <p>8608</p>  | <p>Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:<br/>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing</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> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>  | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>   |
| <p>ex Chapter 87</p> <p>8709</p> <p>8710</p> <p>8711</p> <p>ex 8712</p> | <p>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:<br/>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles<br/>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles</p> <p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:<br/>- With reciprocating internal combustion piston engine of a cylinder capacity:<br/>-- Not exceeding 50 cm<sup>3</sup><br/><br/>-- Exceeding 50 cm<sup>3</sup><br/><br/>- Other</p> <p>Bicycles without ball bearings</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> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> <p>Manufacture from materials of any heading, except those of heading 8714</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 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> |

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| 8715          | Baby carriages and parts thereof   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8716          | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof  | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for:   | Manufacture from materials of any heading, except that of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 8804       | Rotochutes   | Manufacture from materials of any heading, including other materials of heading 8804  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8805          | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles  | Manufacture from materials of any heading, except that of the product   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| Chapter 89    | Ships, boats and floating structures   | Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:  | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9001          | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of 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  |  |
| 9002          | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 9004          | Spectacles, goggles and the like, corrective, protective or other  | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product   |  |
| ex 9005       | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor   | Manufacture:<br>- from materials of any heading, except that of the product,<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and<br>- 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 |

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| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9007    | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus  | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9011    | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection  | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 9014 | Other navigational instruments and appliances  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 9015    | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 9016    | Balances of a sensitivity of 5 cg or better, with or without weights   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 9017    | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 9018    | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:<br>- Dentists' chairs incorporating dental appliances or dentists' spittoons  | Manufacture from materials of any heading, including other materials of heading 9018  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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|      | - Other  | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9026 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor:<br>- Parts and accessories  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
|      | - Other  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- 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 |

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| 9029          | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9030          | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9031          | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9032          | Automatic regulating or controlling instruments and apparatus  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9033          | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| ex Chapter 91 | Clocks and watches and parts thereof; except for:  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   |  |
| 9105          | Other clocks   | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- the value of all the non-originating materials used does not exceed the value of all the originating materials used                   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9109          | Clock movements, complete and assembled  | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- the value of all the non-originating materials used does not exceed the value of all the originating materials used                   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9110          | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements   | Manufacture in which:<br>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>- within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9111          | Watch cases and parts thereof  | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9112          | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

|                     |   |   |  |
|---------------------|---|---|--|
| 9113                | <p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> <li>- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</li> <li>- Other</li> </ul>  | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>   |  |
| Chapter 92          | Musical instruments; parts and accessories of such articles   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| Chapter 93          | Arms and ammunition; parts and accessories thereof  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex Chapter 94       | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:                      | Manufacture from materials of any heading, except that of the product   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less  | <p>Manufacture from materials of any heading, except that of the product or</p> <p>Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:</p> <ul style="list-style-type: none"> <li>- the value of the cloth does not exceed 25 % of the ex-works price of the product, and</li> <li>- all the other materials used are originating and are classified in a heading other than heading 9401 or 9403</li> </ul> | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 9405                | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| 9406                | Prefabricated buildings   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex Chapter 95       | Toys, games and sports requisites; parts and accessories thereof; except for:   | Manufacture from materials of any heading, except that of the product   |  |
| ex 9503             | Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>  |  |
| ex 9506             | Golf clubs and parts thereof  | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used  |  |
| ex Chapter 96       | Miscellaneous manufactured articles; except for:  | Manufacture from materials of any heading, except that of the product   |  |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials  | Manufacture from "worked" carving materials of the same heading as the product  |  |

|            |  |  |  |
|------------|--|--|--|
| ex 9603    | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| 9605       | Travel sets for personal toilet, sewing or shoe or clothes cleaning  | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set |  |
| 9606       | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks   | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| 9608       | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 | Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used  |  |
| 9612       | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes  | Manufacture:<br>- from materials of any heading, except that of the product, and<br>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |  |
| ex 9613    | Lighters with piezo-igniter  | Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product   |  |
| ex 9614    | Smoking pipes and pipe bowls   | Manufacture from roughly-shaped blocks   |  |
| Chapter 97 | Works of art, collectors' pieces and antiques  | Manufacture from materials of any heading, except that of the product  |  |



ANNEX C<sup>1</sup>

**List of agricultural goods and goods processed from  
agricultural raw materials referred to in paragraph 1 of Article 8 \***

| HS heading<br>No. | Description of goods  |
|-------------------|---|
|                   | <b>PART I</b>   |
| 04.03             | Buttermilk, curdled milk and cream, yogurt, 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: |
| 10                | - Yogurt:   |
| ex 10             | -- Containing cocoa   |
| 90                | - Other:  |
| ex 90             | -- Flavoured or containing added fruit or nuts or cocoa   |
| 07.10             | Vegetables (uncooked or cooked by steaming or boiling in water), frozen:  |
| 40                | - Sweet corn ( <i>Zea mays var. saccharata</i> )  |
| 07.11             | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:  |
| 90                | - Other vegetables; mixtures of vegetables:   |

<sup>1</sup> As amended by Decisions of the Council No. 4 of 2011 (7 June 2011).

\* *Note:* HS heading 07.11, 20.01, 20.04: Sweet corn mentioned under these headings in Part I of Annex C does not include mixtures of sweet corn and other products of these headings. Such mixtures are contained in Part III of Annex C.

|       |     |   |
|-------|-----|---|
| ex 90 | --  | Sweet corn ( <i>Zea mays var. saccharata</i> )  |
| 13.02 |     | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:  |
|       | -   | Mucilages and thickeners, whether or not modified, derived from vegetable products:   |
| 31    | --  | Agar-agar:  |
| ex 31 | --- | Modified  |
| 32    | --  | Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:  |
| ex 32 | --- | Modified  |
| 39    | --  | Other:  |
| ex 39 | --- | Modified  |
| 17.02 |     | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:  |
| 50    | -   | Chemically pure fructose  |
| 17.04 |     | Sugar confectionery (including white chocolate), not containing cocoa   |
| 18.06 |     | Chocolate and other food preparations containing cocoa  |
| 19.01 |     | 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: |
| ex 10 | -   | Preparations for infant use, put up for retail sale:  |
| 10    | --  | Preparations of goods of headings 04.01 to 04.04  |
| ex 20 | -   | Mixes and doughs for the preparation of bakers' wares of heading 19.05:   |
| 20    | --  | Preparations of goods of headings 04.01 to 04.04  |
| ex 90 | -   | Other:  |

|       |    |   |
|-------|----|---|
|       | 90 | -- Malt extract and preparations of goods of headings 04.01 to 04.04  |
| 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:  |
|       |    | - Uncooked pasta, not stuffed or otherwise prepared:  |
|       | 11 | -- Containing eggs  |
|       | 19 | -- Other  |
|       | 20 | - Stuffed pasta, whether or not cooked or otherwise prepared  |
| ex 20 | -- | Other than products containing more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof   |
|       | 30 | - Other pasta   |
|       | 40 | - Couscous  |
| 19.04 |    | 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 |
| 19.05 |    | 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:  |
|       | 20 | - Gingerbread and the like  |
|       |    | - Sweet biscuits; waffles and wafers :  |
|       | 31 | -- Sweet biscuits   |
|       | 32 | -- Waffles and wafers   |
|       | 40 | - Rusks, toasted bread and similar toasted products   |
|       | 90 | - Other:  |
| ex 90 | -- | Other than bread not containing added honey, eggs, cheese, fruit or nuts, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat  |
| 20.01 |    | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:  |
|       | 90 | - Other:  |

|       |    |  |
|-------|----|--|
| ex 90 | -- | Sweet corn ( <i>Zea mays var. saccharata</i> )   |
| 20.04 |    | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:   |
|       | 90 | - Other vegetables and mixtures of vegetables:   |
| ex 90 | -- | Sweet corn ( <i>Zea mays var. saccharata</i> )   |
| 20.05 |    | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:   |
|       | 80 | - Sweet corn ( <i>Zea mays var. saccharata</i> )   |
| 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: |
|       |    | - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:   |
| ex 12 | -- | Preparations with a basis of coffee  |
|       | 20 | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:   |
| ex 20 | -- | Preparations with a basis of tea or maté   |
|       | 30 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof  |
| 21.03 |    | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:  |
|       | 10 | - Soya sauce   |
|       | 20 | - Tomato ketchup and other tomato sauces   |
|       | 90 | - Other  |
| 21.04 |    | Soups and broths and preparations therefor; homogenised composite food preparations:   |
|       | 10 | - Soups and broths and preparations therefor   |
|       | 20 | - Homogenised composite food preparations:   |
| ex 20 | -- | Not containing meat or meat offal  |

|          |  |
|----------|--|
| 21.05    | Ice cream and other edible ice, whether or not containing cocoa:   |
| ex 21.05 | - Products of this heading, except ice cream containing fat but not containing cocoa   |
| 21.06    | Food preparations not elsewhere specified or included:   |
| 10       | - Protein concentrates and textured protein substances   |
| 90       | - Other:   |
| ex 90    | -- Products of this subheading, except: <ul style="list-style-type: none"> <li>(a) Fat emulsions and similar preparations containing more than 15 % by weight of milkfats</li> <li>(b) Sugar syrups containing added flavouring or colouring matter</li> </ul> |
| 22.02    | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09   |
| 22.03    | Beer made from malt  |
| 22.08    | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:  |
| 20       | - Spirits obtained by distilling grape wine or grape marc:   |
| ex 20    | -- Spirits obtained by distilling grape wine   |
| 30       | - Whiskies   |
| 40       | - Rum and other spirits obtained by distilling fermented sugarcane products  |
| 50       | - Gin and geneva   |
| 60       | - Vodka  |
| 70       | - Liqueurs and cordials  |
| 90       | - Other:   |
| ex 90    | -- Spirits distilled from cereals; spirits distilled from molasses; aquavit and imitation rum; alcoholic beverages based on the foregoing spirits as well as on whisky, rum, tafia, gin and Geneva; fig brandy   |

|          |   |
|----------|---|
| 29.05    | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:  |
|          | - Other polyhydric alcohols:  |
| 43       | -- Mannitol   |
| 44       | -- D-glucitol (sorbitol)  |
| 29.40    | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39:   |
| ex 29.40 | - Sorbose and its salts and esters  |
| 30.01    | Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included: |
| 90       | - Other:  |
| ex 90    | -- Heparin and its salts  |
| 35.01    | Casein, caseinates and other casein derivatives; casein glues:  |
| 90       | - Other:  |
| ex 90    | -- Casein glues   |
| 35.02    | Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:   |
|          | - Egg albumin :   |
| 11       | -- Dried  |
| 19       | -- Other  |
| 20       | -- Milk albumin, including concentrates of two or more whey proteins  |
| 35.05    | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches   |
| 35.07    | Enzymes; prepared enzymes not elsewhere specified or included:  |
| 90       | - Other:  |

|       |       |    |  |
|-------|-------|----|--|
|       | ex 90 | -- | Prepared enzymes containing foodstuffs   |
| 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: |
|       | 10    | -  | With a basis of amylaceous substances  |
|       |       | -  | Other:   |
|       | 91    | -- | Of a kind used in the textile or like industries:  |
| ex 91 | ---   |    | With a total content of 30 % or more by weight of starch, or products derived from starch  |
|       | 92    | -- | Of a kind used in the paper or like industries:  |
| ex 92 | ---   |    | With a total content of 30 % or more by weight of starch, or products derived from starch  |
|       | 93    | -- | Of a kind used in the leather or like industries:  |
| ex 93 | ---   |    | With a total content of 30 % or more by weight of starch, or products derived from starch  |
| 38.24 |       |    | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixture of natural products), not elsewhere specified or included;  |
|       | 10    | -  | Prepared binders for foundry moulds or cores:  |
| ex 10 | --    |    | Based on starch or dextrin or with a total content of 30 % or more by weight of starch, or products derived from starch  |
|       | 60    | -  | Sorbitol other than that of subheading 2905.44   |
|       | 90    | -  | Other:   |
| ex 90 | --    |    | With a total content of 30 % or more by weight of sugar, products classified in headings 04.01 to 04.04, starch, or products derived from starch   |
| 39.13 |       |    | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:  |
|       | 90    | -  | Other:   |

|                |    |   |
|----------------|----|---|
| ex 90          | -- | Other than hardened proteins and chemical derivatives of natural rubber   |
| <b>PART II</b> |    |   |
| 04.03          |    | Buttermilk, curdled milk and cream, yogurt, 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:   |
|                | 10 | - Yogurt:   |
| ex 10          | -- | Flavoured or containing added fruit or nuts but not containing cocoa  |
| 19.01          |    | 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: |
|                | 10 | - Preparations for infant use, put up for retail sale:  |
| ex 10          | -- | Other than preparations of goods of headings 04.01 to 04.04   |
|                | 20 | - Mixes and doughs for the preparation of bakers' wares of heading 19.05:   |
| ex 20          | -- | Other than preparations of goods of headings 04.01 to 04.04   |
|                | 90 | - Other:  |
| ex 90          | -- | Other than malt extract and preparations of goods of headings 04.01 to 04.04  |
| 19.03          |    | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms  |
| 19.05          |    | 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:  |
|                | 10 | - Crispbread  |
|                | 90 | - Other:  |



|          |     |   |
|----------|-----|---|
| ex 90    | --  | Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat                              |
| 20.04    |     | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:  |
|          | 10  | - Potatoes:   |
| ex 10    | --  | In the form of flour, meal or flakes  |
| 20.05    |     | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:  |
|          | 20  | - Potatoes:   |
| ex 20    | --  | In the form of flour, meal or flakes  |
| 20.08    |     | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: |
|          |     | - Nuts, ground-nuts and other seeds, whether or not mixed together:   |
|          | 11  | -- Ground-nuts:   |
| ex 11    | --- | Peanut butter   |
|          | 19  | -- Other, including mixtures:   |
| ex 19    | --- | Preparations based on cereal seeds  |
|          |     | - Other, including mixtures other than those of subheading 2008.19:   |
|          | 99  | -- Other:   |
| ex 99    | --- | Maize (corn), other than sweet corn ( <i>Zea mays var. saccharata</i> )   |
| 21.02    |     | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:  |
|          | 10  | - Active yeasts:  |
| ex 10    | --  | Pressed yeast   |
| 21.05    |     | Ice cream and other edible ice, whether or not containing cocoa:  |
| ex 21.05 | -   | Ice cream containing fat but not containing cocoa   |

|       |   |
|-------|---|
| 21.06 | Food preparations not elsewhere specified or included:  |
| 90    | - Other:  |
| ex 90 | -- Fat emulsions and similar preparations containing more than 15 %<br>by weight of milkfats  |
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than<br>that of heading 20.09:  |
|       | - Other wine; grape must with fermentation prevented or arrested by<br>the addition of alcohol:   |
| 21    | -- In containers holding 2 l or less:   |
| ex 21 | --- Unfermented grape juice or unfermented grape must, with added<br>alcohol  |
| 29    | -- Other:   |
| ex 29 | --- Unfermented grape juice or unfermented grape must, with added<br>alcohol  |
| 22.05 | Vermouth and other wine of fresh grapes flavoured with plants or<br>aromatic substances   |
| 22.08 | Undenatured ethyl alcohol of an alcoholic strength by volume of less<br>than 80 % vol; spirits, liqueurs and other spirituous beverages:  |
| 20    | - Spirits obtained by distilling grape wine or grape marc:  |
| ex 20 | -- Spirits obtained by distilling grape marc  |
| 90    | - Other:  |
| ex 90 | -- Other than the following: spirits distilled from cereals; spirits<br>distilled from molasses; aquavit and imitation rum; alcoholic<br>beverages based on the foregoing spirits as well as on whisky,<br>rum, tafia, gin and Geneva; fig brandy |
| 35.01 | Casein, caseinates and other casein derivatives; casein glues:  |
| 10    | - Casein  |
| 90    | - Other:  |
| ex 90 | -- Caseinates and other casein derivatives  |

**PART III**

|                         |  |
|-------------------------|--|
| Chapter 1               | Live animals   |
| <b><u>Chapter 2</u></b> | Meat and edible meat offal:  |
| ex Ch. 2                | - Other than whale meat (ex 0208.40)   |
| <b><u>Chapter 4</u></b> | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included:                              |
| ex Ch. 4                | - Other than products of heading 04.03, flavoured or containing added fruit, nuts or cocoa   |
| 05.04                   | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked: |
| ex 05.04                | - Other than the following products: edible guts, bladders and stomachs, whole and pieces thereof, of sheep, pigs and bovine animals           |
| 05.11                   | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption                               |
| <b><u>Chapter 6</u></b> | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage   |
| <b><u>Chapter 7</u></b> | Edible vegetables and certain roots and tubers:  |
| ex Ch. 7                | - Other than the following products:   |
|                         | (a) garlic, fresh or chilled (0703.20) or dried garlic, whole, cut, sliced, broken or in powder, but not further prepared (ex 0712.90)         |
|                         | (b) sweet corn ( <i>Zea mays var. saccharata</i> ); (ex 0710.40 and ex 0711.90)  |
| <b><u>Chapter 8</u></b> | Edible fruit and nuts; peel of citrus fruit or melons  |
| Chapter 9               | Coffee, tea, maté and spices   |
| Chapter 10              | Cereals  |
| Chapter 11              | Products of the milling industry; malt; starches; inulin; wheat gluten   |
| Chapter 12              | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder, except:              |
|                         | - Seeds of coniferous species of a kind used for sowing (ex 1209.99);  |
|                         | - Seaweeds and other algae (1212.20)   |

|                |  |
|----------------|--|
| 15.01          | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03  |
| 15.02          | Fats of bovine animals, sheep or goats, other than those of heading 15.03  |
| 15.03          | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared  |
| 15.06          | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:   |
| ex 15.06       | - Other than neat's-foot oil imported for technical purposes   |
| 15.07 to 15.15 | Fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified, except the following:  |
|                | - Oils extracted from olive residues by means of chemicals for technical purposes (ex 15.10);  |
|                | - Jojoba oil and its fractions (ex 1515.90)  |
| 15.16          | 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:  |
| 10             | - Animal fats and oils and their fractions:  |
| ex 10          | -- Other than those extracted entirely from fish or marine mammals   |
| 20             | - Vegetable fats and oils and their fractions:   |
| ex 20          | -- Other than hydrogenated castor oil  |
| 15.17          | 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   |
| 15.18          | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included: |
| ex 15.18       | - Inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than mixtures with a basis of products of heading 15.04   |
| 16.01          | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products   |

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| 16.02    | Other prepared or preserved meat, meat offal or blood  |
| 16.03    | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:   |
| ex 16.03 | - Except the following products:   |
|          | (a) Whale meat extracts;   |
|          | (b) Extracts and juices of crustaceans, molluscs or other aquatic invertebrates  |
|          | (c) Juices of fish   |
| 17.01    | Cane or beet sugar and chemically pure sucrose, in solid form  |
| 17.02    | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: |
|          | - Lactose and lactose syrup:   |
| 11       | -- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter   |
| 19       | -- Other   |
| 20       | - Maple sugar and maple syrup  |
| 30       | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose   |
| 40       | - Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar  |
| 60       | - Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar  |
| 90       | - Other, including invert sugar and other sugar syrup blends containing in the dry state 50 % by weight of fructose:   |
| ex 90    | -- Other than chemically pure maltose  |
| 17.03    | Molasses resulting from the extraction or refining of sugar  |
| 18.01    | Cocoa beans, whole or broken, raw or roasted   |
| 18.02    | Cocoa shells, husks, skins and other cocoa waste   |

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| 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:              |
| 20    | - Stuffed pasta, whether or not cooked or otherwise prepared:   |
| ex 20 | -- Containing more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof  |
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:  |
| 10    | - Cucumbers and gherkins  |
| 90    | - Other:  |
| ex 90 | -- Other than sweet corn ( <i>Zea mays var. saccharata</i> )  |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:  |
| 10    | - Tomatoes, whole or in pieces  |
| 90    | - Other:  |
| ex 90 | -- Other than tomato pulp or paste in airtight containers with a dry weight content of not less than 25 % tomato, wholly of tomato and water, with or without salt or other preserving, seasoning or flavouring ingredients |
| 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid  |
| 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:  |
| 10    | - Potatoes:   |
| ex 10 | -- Other than in the form of flour, meal or flakes  |
| 90    | - Other vegetables and mixtures of vegetables:  |
| ex 90 | -- Other than sweet corn ( <i>Zea mays var. saccharata</i> )  |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:  |
| 10    | - Homogenised vegetables  |
| 20    | - Potatoes:   |

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| ex 20 | --  | Other than in the form of flour, meal or flakes   |
| 40    | -   | Peas ( <i>Pisum sativum</i> )   |
|       | -   | Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):  |
| 51    | --  | Beans, shelled  |
| 59    | --  | Other   |
| 60    | -   | Asparagus   |
| 70    | -   | Olives  |
|       | -   | Other vegetables and mixtures of vegetables   |
| 91    | --  | Bamboo shoots   |
| 99    | --  | Other   |
| 20.06 |     | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)  |
| 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                              |
| 20.08 |     | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: |
|       | -   | Nuts, ground-nuts and other seeds, whether or not mixed together:   |
| 11    | --  | Ground-nuts:  |
| ex 11 | --- | Other than peanut butter  |
| 19    | --  | Other, including mixtures:  |
| ex 19 | --- | Other than preparations based on cereal seeds   |
| 20    | -   | Pineapples  |
| 30    | -   | Citrus fruit  |
| 40    | -   | Pears   |
| 50    | -   | Apricots  |
| 60    | -   | Cherries  |
| 70    | -   | Peaches, including nectarines   |

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| 80    | -   | Strawberries  |
|       | -   | Other, including mixtures other than those of subheading 2008.19:   |
| 91    | --  | Palm hearts   |
| 92    | --  | Mixtures  |
| 99    | --  | Other:  |
| ex 99 | --- | Other than maize (corn)   |
| 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 |
| 21.02 |     | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:                            |
|       | -   | Inactive yeasts; other single-cell micro-organisms, dead:   |
| ex 20 | --  | Other single-cell micro-organisms, dead, used in animal feeding   |
| 21.04 |     | Soups and broths and preparations therefor; homogenised composite food preparations:  |
|       | -   | Homogenised composite food preparations:  |
| ex 20 | --  | Containing meat or meat offal   |
| 21.06 |     | Food preparations not elsewhere specified or included:  |
|       | -   | Other:  |
| ex 90 | --  | Sugar syrups containing added flavouring and colouring matter   |
| 22.04 |     | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:   |
|       | -   | Sparkling wine  |
|       | -   | Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:  |
|       | --  | In containers holding 2 l or less:  |
| ex 21 | --- | Other than unfermented grape juice or unfermented grape must, with added alcohol  |
|       | --  | Other:  |



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| ex 29 | --- | Other than unfermented grape juice or unfermented grape must, with added alcohol  |
|       | 30  | - Other grape must  |
| 22.06 |     | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included |
| 22.08 |     | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages:  |
|       | 90  | - Other:  |
| ex 90 | --  | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.   |
| 22.09 |     | Vinegar and substitutes for vinegar obtained from acetic acid   |
| 23.02 |     | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants                                     |
| 23.03 |     | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets        |
| 23.04 |     | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil   |
| 23.05 |     | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil   |
| 23.06 |     | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05           |
| 23.08 |     | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included         |
| 23.09 |     | Preparations of a kind used in animal feeding:  |
|       | 10  | - Dog or cat food, put up for retail sale   |
|       | 90  | - Other:  |
| ex 90 | --  | Other than fish solubles  |
| 24.01 |     | Unmanufactured tobacco; tobacco refuse  |