

# EUROPEAN FREE TRADE ASSOCIATION

MA-D 5/2000 (E)  
1 Annex  
11 December 2000

Distribution List B (MA)

## DECISION OF THE JOINT EFTA-MOROCCO COMMITTEE No. 5 of 2000

(Adopted at the first meeting on 24 October 2000)

### AMENDMENTS TO ANNEX II OF PROTOCOL B

THE JOINT COMMITTEE,

Having regard to Article 34 of the Agreement, empowering the Joint Committee to amend the Annexes and Protocols to this Agreement,

Having regard to paragraph 2 of the Record of Understanding relating to the Agreement between the EFTA States and the Kingdom of Morocco concerning the adjustment of Annex II of Protocol B to the second revision of the Harmonized System (HS version 1996) by the entry into force of the Agreement,

#### DECIDES:

1. Annex II to Protocol B shall be replaced by Annex II to Protocol B adapted to the 1996 version of the Harmonized System as attached to this Decision.
  2. This Decision shall enter into force on 1 February 2001.
  3. The Secretary-General of the European Free Trade Association shall deposit the text of this Decision including the attached Annex with the Government of Norway, acting as Depositary.
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Annex to  
MA-D 5/2000 (E)  
11 December 2000

Annex II to Protocol B

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

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202	
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of headings Nos 0201 to 0205	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207	
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
0402, 0404 to 0406	Dairy products	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402	
0403	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 or cocoa	<p>Manufacture in which :</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used must be wholly obtained,</li> <li>- any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must be wholly obtained, and</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	

S heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
0408	Bird's eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No 0407	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
ex 0506	Bones and horn-cores unworked	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
ex 0710 to ex 0713	Edible vegetables, frozen or dried, provisionally preserved except for heading Nos ex 0710 and ex 0711 for which the rules are set out below	Manufacture in which all the vegetable materials used must be wholly obtained	
ex 0710	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn	
ex 0711	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn	
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter :  - containing added sugar  - other	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product  Manufacture in which all the fruit or nuts used must be wholly obtained	
0812	Fruit and nuts 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	Manufacture in which all the fruit or nuts used must be wholly obtained	
0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter	Manufacture in which all the fruit or nuts used must be wholly obtained	

S heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
0814	Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must be wholly obtained	
ex Chap. 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No ex 1106 for which the rule is set out below	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:  - Fats from bones or waste  - Other	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506  Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503 :  - Fats from bones or waste  - Other	Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506  Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified :  - Solid fractions of fish oils and fats and oils of marine mammals  - Other	Manufacture from materials of any heading including other materials of heading No 1504  Manufacture in which all the animal materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified :  - Solid fractions  - Other	Manufacture from materials of any heading including other materials of heading No 1506  Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained	
ex 1507 to 1515	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified :  - Solid fractions, except for that of Jojoba oil  - Other, except for : - Lung oil; myrtle wax and Japan wax - Those for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from other materials of heading Nos 1507 to 1515  Manufacture in which all the vegetable materials used must be wholly obtained	
ex 1516	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal and vegetable materials used must be wholly obtained	

S heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 1517	Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515	Manufacture in which all the vegetable materials used must be wholly obtained	
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1	
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1	
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must be wholly obtained	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	



HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1702	<p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel :</p> <ul style="list-style-type: none"> <li>- Chemically pure maltose and fructose</li> <li>- Other sugars in solid form, flavoured or coloured</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading including other materials of heading No 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used must already be originating</p>	
ex 1703	Molasses resulting from the extraction of refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoas	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

S heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included :</p> <ul style="list-style-type: none"> <li>- Malt extract</li> <li>- Other</li> </ul>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared</p>	<p>Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must be wholly obtained</p>	
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</p>	<p>Manufacture from materials of any heading except potato starch of heading No 1108</p>	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour or meal), pre-cooked, or otherwise prepared, not elsewhere specified or included :</p> <p>- Not containing cocoa</p> <p>- Containing cocoa</p>	<p>Manufacture in which :</p> <p>- all the cereals and flour (except maize of the species <i>Zea indurata</i> and durum wheat and their derivatives) used must be wholly obtained</p> <p>and</p> <p>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture from materials not classified in heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
1905	<p>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p>	<p>Manufacture from materials of any heading, except those of Chapter 11</p>	
2001	<p>Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid</p>	<p>Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained</p>	
2002	<p>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid</p>	<p>Manufacture in which all the tomatoes used must be wholly obtained</p>	

S heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must be wholly obtained	
2004 and 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen, other than products of heading No 2006	Manufacture in which all the vegetables used must be wholly obtained	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex-works price of the product	
2008	<p>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 :</p> <ul style="list-style-type: none"> <li>- Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> <li>- Nuts, not containing added sugar or spirits</li> <li>- Other</li> </ul>	<p>Manufacture in which all the fruit and nuts used must be wholly obtained</p> <p>Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 2009	Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2101	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must be wholly obtained	
ex 2103	- Sauces and preparations therefor; mixed condiments and mixed seasonings :  - Prepared mustard	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used  Manufacture from mustard flour or meal	
ex 2104	- Soups and broths and preparations therefor :	Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005	
ex 2104	- Homogenized composite food preparations	The rule for the heading in which the product would be classified in bulk shall apply	

S heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)                      or                      (4)	
2106	Food preparations not elsewhere specified or included	Manufacture in which :	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must be wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must be wholly obtained	
ex 2204	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must	
2205 ex 2207 ex 2208 and ex 2209	The following, containing grape materials : Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; vinegar	Manufacture from materials of any heading, except grapes or any material derived from grapes	
ex 2208	Whiskies of an alcoholic strength by volume of less than 50 % vol	Manufacture in which the value of any cereal based spirits used does not exceed 15 % of the ex-works price of the product	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be 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 must be wholly obtained	

S heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
2309	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, must or milk used must be 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 No 2401 used must be wholly obtained	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must be wholly obtained	





HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Ch	Salt; sulphur; earths and stone; plastering materials; lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	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 note pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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	
Chap. 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chap. 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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 Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
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	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

<sup>1</sup> See Introductory Note 7 - Annex I

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

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<sup>1</sup> See Introductory Note 7 – Annex I

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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>2</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
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>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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, cutbacks)	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

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<sup>1</sup> See Introductory Note 7 – Annex I

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 28	Inorganic chemicals; organic or inorganic compounds or precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 280	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 20% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	
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	



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

<sup>1</sup> See Introductory Note 7 - Annex I

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	
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 Nos. 2915 and 2916 used may not exceed 20% of the ex-works price of the product	

<sup>1</sup> See Introductory Note 7 – Annex I

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
2932	Heterocyclic compounds with oxygen hetero-atom(s) only: <ul style="list-style-type: none"> <li>- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> <li>- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> <li>- Other</li> </ul>	Manufacture from materials of any heading. However, the value of all the materials of heading N°2909 used may not exceed 20% of the ex-works price of the product.	Manufacture from materials of any heading
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932 and 2933 used may not exceed 20% of the ex-works price of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
2934  ex Chap. 30	Nucleic acids an their salts, other heterocyclic compounds  Pharmaceutical products; except for:	Manufacture from materials of any heading. However, the value of all the materials of heading Nos. 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product  Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
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:		

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
	<p>- 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</p> <p>- Other:</p> <p>-- human blood</p> <p>-- animal blood prepared for therapeutic or prophylactic uses</p>	<p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
	<p>-- blood fractions other than antisera, haemoglobin and serum globulin</p> <p>-- haemoglobin, blood globulin and serum globulin</p> <p>-- other</p>	<p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 3105	<p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> <li>- sodium nitrate</li> <li>- calcium cyanamide</li> <li>- potassium sulphate</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product.</li> </ul> <p>However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 3201	Tannins and their salts, esters, ethers, and other derivatives	Manufacture from tanning extracts of vegetable origin	
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>1</sup>	Manufacture from materials of any heading, except headings Nos. 3203, 3204 and 3205. However, materials from heading No. 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	
ex Chap. 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	

<sup>1</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 manufacturing of colouring are preparations, provided they are not classified in another heading in Chapter 32.



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) <sup>2</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:  - Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax  - Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product  Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading No. 1516	

<sup>2</sup> See Introductory Note 7 – Annex I



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 3507	- Other  Prepared enzymes not elsewhere specified or included	Manufacture from materials of any heading, except those of heading No. 1108	
Chap. 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chap. 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
3701	<p>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</p> <ul style="list-style-type: none"> <li>- Instant print film for colour photography, in packs</li> <li>- Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702. However, materials from heading No. 3702 may be used provided their value does not exceed 30% of the ex-works price of the product</p>	
3702	<p>Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed</p>	<p>Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 to 3704	
ex Chap. 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
3801	<p>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes or other semi-manufactures:</p> <ul style="list-style-type: none"> <li>- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes</li> <li>- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils</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 in which the value of all the materials of heading No. 3403 used does not exceed 20% of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
	- Other	<p>Manufacture in which all the materials used are classified within a heading other than that of the product.</p> <p>However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	
ex 3803	Refined tall oil	Refining of crude tall oil	
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	
ex 3806	Ester gums	Manufacture from resin acids	
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	
3808	<p>Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms of packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products</p>	



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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:		

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
3812	<p>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p> <p>- Other</p> <p>Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics</p>	<p>Manufacture in which the value of all the materials of heading No. 3811 used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
3813	<p>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
3814	<p>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
3818	<p>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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	
3822	Diagonostic or laboratory reagents on a backing and prepared diagonostic or laboratory reagents whether or not on a backing, other than those of heading No. 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 3823	Industrial fatty alcohols	Manufacture from materials of any heading including fatty acids of heading No 3823	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
3824	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- The following of this heading: <ul style="list-style-type: none"> <li>-- Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>-- Naphthenic acids, their water insoluble salts and their esters</li> <li>-- Sorbitol other than that of heading No 2905</li> <li>-- 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</li> <li>-- Ion exchangers</li> <li>-- Getters for vacuum tubes</li> </ul> </li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product.</p> <p>However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 3901 to 3915	<ul style="list-style-type: none"> <li>-- Alkaline iron oxide for the purification of gas</li> <li>-- Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>-- Sulphonaphthenic acids, their water insoluble salts and their esters</li> <li>-- Fusel oil and Dippel's oil</li> <li>-- Mixtures of salts having different anions</li> <li>-- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> <li>- Other</li> </ul> <p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No. ex 3907 for which the rule is set out below:</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 3907	<ul style="list-style-type: none"> <li>- Addition homopolymerization products</li>   <li>- Other</li>   <li>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>- the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product<sup>1</sup></li> </ul>	<p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product<sup>1</sup></p>
ex 3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos. ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product<sup>1</sup></p>	

<sup>1</sup> In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911; on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
	<ul style="list-style-type: none"> <li>- Flat products, further worked than only surface-worked or cut into forms other than rectangular or square; other products, further worked than only surface-worked</li> <li>- Other: <ul style="list-style-type: none"> <li>-- Addition homopolymerization products</li> <li>-- Other</li> </ul> </li> </ul>	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product</p>	
		<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>- the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product<sup>1</sup></li> </ul>	
		<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product<sup>1</sup></p>	

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<sup>1</sup> In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product	
ex 3920	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium	
ex 3921	Foil of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>1</sup>	
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 Chap. 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs or crepe rubber for shoes	Lamination of sheets of natural rubber	

<sup>1</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) – is less than 2 %.



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
4005	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:  - Retreaded pneumatic, solid or cushion tyres, of rubber  - Other	Retreading of used tyres  Manufacture from materials of any heading, except those of heading Nos. 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chap. 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos. 4108 or 4109	Retanning of pre-tanned leather Or Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos. 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product	
Chap. 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chap. 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:  - Plates, crosses and similar forms  - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No. 4302	
ex Chap. 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, sliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Slicing, planing, sanding or finger-jointing	
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-joined, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed:  - Sanded or finger-jointed - Beadings and mouldings	Sanding or finger-jointing  Beading or moulding	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
	- Other	Manufacture in which all the materials used are classified within a heading other than of the product	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
ex 4421	- Builders' joinery and carpentry of wood  - Beadings and mouldings  Match splints; wooden pegs or pins for footwear	Beading or moulding  Manufacture from wood of any heading except drawn wood of heading No. 4409	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No. 4501	
Chap. 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chap. 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chap. 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than 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 No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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	Manufacturing in which: - all the materials used are classified within a heading other than that of the product, and - 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 in which: - all the materials used are classified within a heading other than that of the product, and - 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	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than 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 not classified within heading Nos. 4909 or 4911	
4910	<p>Calendars of any kind, printed, including calendar blocks:</p> <ul style="list-style-type: none"> <li>- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard</li> <li>- Other</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product,</li> </ul> <p>and</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul> <p>Manufacture from materials not classified in heading Nos. 4909 or 4911</p>	
ex Chap. 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>1</sup> : <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- other natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5007	Woven fabrics of silk or of silk waste:		

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



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)                      or                      (4)	
	- Other	Manufacture from single yarn <sup>1</sup>	Manufacture from <sup>1</sup> :

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
		<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, or</li> <li>- paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Ch  5106 to 5110  5111 to 5113	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:  Yarn of wool, of fine or coarse animal hair or of horsehair  Woven fabrics of wool, of fine or coarse animal hair or of horsehair:  - Incorporating rubber thread  - Other	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from <sup>1</sup> : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials  Manufacture from single yarn <sup>1</sup>  Manufacture from <sup>1</sup> :	

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

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 52	Cotton; except for:	<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, or</li> <li>- paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>1</sup> : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5208 to 5212	Woven fabrics of cotton:  - Incorporating rubber thread  - Other	Manufacture from single yarn <sup>1</sup>  Manufacture from <sup>1</sup> :  - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching,	

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

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	Manufacture in which all the materials used are classified within a heading other than that of the product
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>1</sup> : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:  - Incorporating rubber thread	Manufacture from single yarn <sup>1</sup>	

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

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

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from <sup>1</sup> : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:  - Incorporating rubber thread  - Other	Manufacture from single yarn <sup>1</sup>  Manufacture from <sup>1</sup> : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	

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



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
5501 to 5507	Man-made staple fibres	<p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	<p>Manufacture from <sup>1</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, or</li> <li>- paper-making materials</li> </ul>	
5512 to 5516	Woven fabrics of man-made staple fibres:		

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)		
ex Chap. 56	<ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul> <p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p>	<p>Manufacture from single yarn<sup>1</sup></p> <p>Manufacture from':</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, or</li> <li>- paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> <p>Manufacture from':</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper making materials</li> </ul>		

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



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404 of 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> <li>- Rubber thread and cord, textile covered</li> <li>- Other</li> </ul>	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5605	<p>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	



HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> <li>- polypropylene filament of heading No. 5402,</li> <li>- polypropylen fibres of heading No. 5503 or 5506 or</li> <li>- polypropylene filament tow of heading No. 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 58	<ul style="list-style-type: none"> <li>- Of other felt</li>   <li>- Of other textile materials</li>   <li>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for heading Nos 5805 and 5810 for which the rules are set out below:</li>   <li>- Combined with rubber thread</li>   <li>- Other</li> </ul>	<p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- synthetic or artificial filament yarn,</li> <li>- natural fibres, or</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning</li> </ul> <p>Manufacture from single yarn<sup>1</sup>:</p> <p>Manufacture from<sup>1</sup> :</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp,</li> </ul>	

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

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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	<p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
5901	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:  - Containing not more than 90 % by weight of textile materials  - Other	Manufacture from yarn  Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	
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>1</sup>	
5905	Textile wall coverings:		

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

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
5906	<ul style="list-style-type: none"> <li>- Impregnated, coated, covered or laminated with rubber, plastics or other materials</li> <li>- Other</li> </ul> <p>Rubberized textile fabrics, other than those of heading No 5902:</p>	<p>Manufacture from yarn.</p> <p>Manufacture from<sup>1</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 processed for spinning, or</li> <li>- chemical materials or textile pulp,</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) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
5907	<ul style="list-style-type: none"> <li>- Knitted or crocheted fabrics</li> <li>- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials</li> <li>- Other</li> </ul> <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like</p>	<p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> <li>- Incandescent gas mantles, impregnated</li> <li>- Other</li> </ul>	<p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	<p>Manufacture from yarn</p>
		<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	

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

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
5909 to 5911	Textile articles of a kind suitable for industrial use:  - Polishing discs or rings other than of felt of heading No. 5911  - Other	Manufacture from yarn or waste fabrics or rags of heading No. 6310	
Chap. 60	Knitted or crocheted fabrics	Manufacture from <sup>1</sup> : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chap. 61	Articles of apparel and clothing accessories, knitted or crocheted:  - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn <sup>1</sup>	

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

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chap. 62  ex 6202, ex 6204, ex 6206, and ex 6209  ex 6210 and ex 6216	- Other  Articles of apparel and clothing accessories, not knitted or crocheted; except for:  Women's, girls' and babies' clothing and clothing accessories for babies, embroidered  Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from <sup>2</sup> : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp  Manufacture from yarn <sup>1,2</sup>  Manufacture from yarn <sup>2</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>2</sup>	

<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

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

<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered	Manufacture from unbleached single yarn <sup>1 2</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>1</sup>	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 6212:  - Embroidered	Manufacture from unbleached single yarn <sup>1 2</sup>  Manufacture from yarn <sup>1</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>1</sup>	

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

<sup>2</sup> See Introductory Note 6

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 63       6301 to 6304	<ul style="list-style-type: none"> <li>- Fire resistant equipment of fabric covered with foil of aluminized polyester</li>   <li>- Interlinings for collars and cuffs, cut out</li>   <li>- Other</li>   <li>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</li>   <li>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</li>   <li>- Of felt, of non-wovens</li>   <li>- Other:</li> </ul>	<p>Manufacture from yarn <sup>1</sup> or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product<sup>1</sup></p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul> <p>Manufacture from yarn <sup>1</sup></p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
6305	<p>-- Embroidered</p> <p>-- Other</p> <p>Sacks and bags, of a kind used for the packing of goods</p>	<p>Manufacture from unbleached single yarn <sup>1 2</sup> or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn <sup>1 2</sup></p> <p>Manufacture from <sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
6306	<p>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:</p> <p>- Of non-wovens</p>	<p>Manufacture from <sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul>	

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

<sup>2</sup> See Introductory Note 6.



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
6307	- Other Other made-up articles, including dress patterns	Manufacture from unbleached single yarn <sup>1</sup>	
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	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 their total value does not exceed 15% of the ex-works price of the set	
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 6406	
6406	Parts of footwear ; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed		
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>1</sup>	
ex Chap. 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)		
Chap. 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chap. 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chap. 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
7006	Glass of heading No. 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 7010 or 7018)	<p>Manufacture in which all the materials used are classified within a heading other than that of the product or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product or</p> <p>Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product</p>	
ex 7019	Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>- uncoloured slivers, rovings, yarn or chopped strands, or</li> <li>- glass wool</li> </ul>	
ex Chap. 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:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
7106, 7108 and 7110	Precious metals:  - Unwrought	Manufacture from materials not classified within heading No. 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No. 7106, 7108 or 7110 or Alloying of precious metals of heading No. 7106, 7108 or 7110 with each other or with base metals	
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)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	or

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 72	Iron and steel; except for:	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which all the materials used are classified within a heading other than that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 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 No 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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 No 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 7224	
ex Chap. 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 7206	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 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 the value of which does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing 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 in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No. 7301 may not be used	
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading No. 7315 used does not exceed 50% of the ex-works price of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 74	Copper and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought: <ul style="list-style-type: none"> <li>- Refined copper</li> <li>- Copper alloys and refined copper containing other elements</li> </ul>	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from refined copper, unwrought, or waste and scrap	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chap. 75	Nickel and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chap. 76	Aluminium and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chap. 78	Lead and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7801	Unwrought lead: - Refined lead	Manufacture from "bullion" or "work" lead	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
7802	- Other  Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 7802 may not be used	
ex Chap. 79	Zinc and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7901	Unwrought zinc	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 7902 may not be used	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 80	Tin and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
8001	Unwrought tin		Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 8002 may not be used
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chap. 81	Other base metals; cermets; articles thereof:  - Other base metals, wrought; articles thereof  - Other	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product  Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 82  8206  8207	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:  Tools of two or more of the heading No. 8202 to 8205, put up in sets for retail sale  Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set  Manufacture in which:	<ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - 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 No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
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 in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chap. 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product	
ex Chap. 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8401	Nuclear fuel elements <sup>1</sup>	Manufacture in which all the materials used are classified within a heading other than that of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - 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

<sup>1</sup> This rule shall apply until 31 December 2005.

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - 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 in which: - all the materials used are classified within a heading other than that of the product, and - 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	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of 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
ex 8419	Machines for the wood, paper pulp and paperboard industries	Manufacture: <ul style="list-style-type: none"> <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>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: <ul style="list-style-type: none"> <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>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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 in which: - all the materials used are classified within a heading other than that of the product, and - 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 the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No. 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:  - Road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8430	<p>- Other</p> <p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <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>- where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product</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 8431	<p>Parts suitable for use solely or principally with road rollers</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	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 the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% 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	



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8448	Auxiliary machinery for use with machines of headings Nos 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	<p>Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> <li>- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</li> <li>- Other</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</li> <li>- where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and</li> <li>- the thread tension, crochet and zigzag mechanisms used are already originating</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>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	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 Chap. 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 in which - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8501	Electric motors and generators (excluding generating sets)	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No. 8503 are only used up to a value of 10% of the ex-works price of the product	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 the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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ex 8504

Power supply units for  
automatic data-  
processing machines

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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 the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette- players and other sound reproducing apparatus, not incorporating a sound recording device:  - Electric gramophones	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos 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	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> <li>- Matrices and masters for the production of records</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:</p> <ul style="list-style-type: none"> <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>- where, within the above limit, the materials classified within heading No. 8523 are only used up to a value of 10% of the ex-works price of the product</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>



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos. 8525 to 8528:  - Suitable for use solely or principally with video recording or reproducing apparatus  - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8542	Electronic integrated circuits and microassemblies	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibres cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No. 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8548	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8601 to 8607	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8608	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	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - 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
8609	Containers (including containers for the transport of fluids) especially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chap.87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: <ul style="list-style-type: none"> <li>- With reciprocating internal combustion piston engine of a cylinder capacity:               <ul style="list-style-type: none"> <li>-- Not exceeding 50 cc</li> </ul> </li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <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>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 8712	<p>-- Exceeding 50 cc</p> <p>- Other</p> <p>Bicycles without ball bearings</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <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>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <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>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture from materials not classified in heading No 8714</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
8715	Baby carriages and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - 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 Chap. 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than 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 No. 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 in which all the materials used are classified within a heading other than 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

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
Chap. 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chap. 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - 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 No 8544; sheets and plates of polarizing material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	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 materials, 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	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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 in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of 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 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of 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

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of 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	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of 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	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> <li>- Dentists' chairs incorporating dental appliances or dentists' spittoons</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No 9018</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- 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 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>
9019	<p>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- 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>

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - 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	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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 No. 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:		



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9029	<ul style="list-style-type: none"> <li>- Parts and accessories</li> <li>- Other</li> </ul> <p>Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos. 9014 or 9015; stroboscopes</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>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</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 30% of the ex-works price of the product</p>
9030	<p>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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 Chap. 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: <ul style="list-style-type: none"> <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>- where the value of all the non-originating materials used does not exceed the value of 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

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
9109	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
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 the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works price of the product	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 in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:  - Of base metal, whether or not plated, or of clad precious metal  - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chap. 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	
Chap. 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	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex Chap. 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that 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 in which all the materials used are classified in a heading other than that of the product or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No. 9401 or 9403, provided:</p> <ul style="list-style-type: none"> <li>- its value does not exceed 25% of the ex-works price of the product, and</li> <li>- all the other materials used are already originating and are classified in a heading other than heading No. 9401 or 9403</li> </ul>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
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 Chap. 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
ex 9506	Articles and equipment for gymnastics, athletics, other sports (excluding table tennis) or outdoor games not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chap. 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading	
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 motorized, 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 their total value does not exceed 15% of the ex-works price of the set	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3) or (4)	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
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 in which: - all the materials used are classified within a heading other than that of the product, and - 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 No. 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	
Chap. 97	Works of art, collectors pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	



<b>HS heading No.</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers originating status</b>		
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>or</b>	<b>(4)</b>

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