

APPENDIX 2

TO ANNEX I (RULES OF ORIGIN)

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

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this Chapter is wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture from materials of any heading

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 0511.91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials of Chapters 8, 10 and 11, headings 07.01, 07.14, 23.02 and 23.03, and sub-heading 0710.10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	Manufacture from materials of any heading

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 13.02	Pectic substances, pectinates and pectates	Manufacture from materials of any heading and in which the weight of sugar used does not exceed 40% of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product
15.04 to 15.06	Fats and oils and their fractions, of fish or marine mammals; wool grease and fatty substances derived therefrom (including lanolin); other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading
15.08	Groundnut oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
15.09 and 15.10	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 15.12	Sunflower seed oils and their fractions - for technical or industrial uses other than the manufacture of foodstuffs for human consumption - other	Manufacture from materials of any heading, except that of the product Manufacture in which all the vegetable materials used are wholly obtained
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
ex 15.16	Fats and oils and their fractions, of fish	Manufacture from materials of any heading
15.20	Glycerol, crude; glycerol waters and glycerol lyes	Manufacture from materials of any heading
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 2, 3 and 16 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
17.02	<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"> - Chemically-pure maltose and fructose - Other 	<p>Manufacture from materials of any heading, including other materials of heading 17.02</p> <p>Manufacture from materials of any heading, except that of the product, in which the weight of the materials of heading 11.01 to 11.08, 17.01 and 17.03 used does not exceed 30% of the weight of the final product</p>
17.04	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> -the weight of sugar used does not exceed 40% of the weight of the final product <p>or</p> <ul style="list-style-type: none"> - the value of sugar used does not exceed 30% of the ex-works price of the product
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 18.06	Chocolate and other food preparations containing cocoa; except for:	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <p>the weight of sugar used does not exceed 40% of the weight of the final product</p> <p>or</p> <p>- the value of sugar used does not exceed 30% of the ex-works price of the product</p>
1806.10	Cocoa powder, containing added sugar or other sweetening matters	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
19.01	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Malt extract - Other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product</p>
19.02	<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 from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product, and - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 11.08
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which: - the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product, and - the weight of sugar used does not exceed 40% of the weight of the final product
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product
20.02 and 20.03	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product, in which all the materials of Chapter 7 used are wholly obtained

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 20.08	Products, other than: - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40% of the weight of the final product
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
21.03	<p>- Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>- Mustard flour and meal and prepared mustard</p>	<p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>
21.05	Ice cream and other edible ice, whether or not containing cocoa	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <p>- the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product</p> <p>and</p> <p>- the combined weight of sugar and of the materials of Chapter 4 used does not exceed 60% of the weight of the final product</p>
21.06	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product, in which all the materials of sub-headings 0806.10, 2009.61, 2009.69 used are wholly obtained
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
22.07 and 22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of higher or less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture from materials of any heading, except heading 22.07 or 22.08, in which all the materials of sub-headings 0806.10, 2009.61, 2009.69 used are wholly obtained
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
23.09	Preparations of a kind used in animal feeding	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 3 used are wholly obtained, - the weight of materials of Chapters 10 and 11 and headings 23.02 and 23.03 used does not exceed 20% of the weight of the final product, - the individual weight of sugar and the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50% of the weight of the final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of heading 24.01 does not exceed 30% of the total weight of materials of Chapter 24 used
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials of heading 24.01 are wholly obtained

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 24.02	Cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub-heading 2403.19, in which at least 10% by weight of all materials of heading 24.01 used is wholly obtained
ex 24.03	Products intended for inhalation through heated delivery or other means, without combustion	Manufacture from materials of any heading, except that of the product, in which at least 10% by weight of all materials of heading 24.01 used is wholly obtained
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

¹ For the special conditions relating to ‘specific processes’, see Introductory Notes 8.1 and 8.3.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
27.10	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
27.11	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ³ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

² For the special conditions relating to ‘specific processes’, see Introductory Note 8.2.

³ For the special conditions relating to ‘specific processes’, see Introductory Note 8.2.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
27.12	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁴ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁵ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

⁴ For the special conditions relating to ‘specific Processes’, see Introductory Note 8.2.

⁵ For the special conditions relating to ‘specific Processes’, see Introductory Notes 8.1 and 8.3.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 29	Organic chemicals; except for:	<p>Specific process(es)⁶</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</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>

⁶ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 29.01	Acyclic hydrocarbons for use as power or heating fuels	<p>Specific process(es)⁷</p> <p>or</p> <p>Operations of refining and/or one or more specific process(es)⁸</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product</p>
ex 29.02	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	<p>Specific process(es)⁹</p> <p>or</p> <p>Operations of refining and/or one or more specific process(es)¹⁰</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product</p>

⁷ See Introductory Note 9.

⁸ For the special conditions relating to 'specific processes', see Introductory Note 9.

⁹ See Introductory Note 9.

¹⁰ For the special conditions relating to 'specific processes', see Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol	<p>Specific process(es)¹¹</p> <p>or</p> <p>Manufacture from materials of any heading, including other materials of heading 29.05. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 30	Pharmaceutical products	<p>Specific process(es)¹²</p> <p>or</p> <p>Manufacture from materials of any heading</p>
Chapter 31	Fertilizers	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</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>

¹¹ See Introductory Note 9.

¹² See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks;	<p>Specific process(es)¹³</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations;	<p>Specific process(es)¹⁴</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</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>

¹³ See Introductory Note 9.

¹⁴ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster;	<p>Specific process(es)¹⁵</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes;	<p>Specific process(es)¹⁶</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</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>

¹⁵ See Introductory Note 9.

¹⁶ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	<p>Specific process(es)¹⁷</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 37	Photographic or cinematographic goods	<p>Specific process(es)¹⁸</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</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>

¹⁷ See Introductory Note 9.

¹⁸ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 38	Miscellaneous chemical products; except for:	<p>Specific process(es)¹⁹</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 38.11	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:	

¹⁹ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	-Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Specific process(es) ²⁰ or Manufacture in which the value of all the materials of heading 38.11 used does not exceed 50% of the ex-works price of the product
ex 3824.99 and ex 3826.00	Biodiesel	Manufacture in which biodiesel is obtained through transesterification and/or esterification or through hydro-treatment
Chapter 39	Plastics and articles thereof	Specific process(es) ²¹ or Manufacture from materials of any heading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

²⁰ See Introductory Note 9.

²¹ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 40.12	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
41.04 to 41.06	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned leather or Manufacture from materials of any heading, except that of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 43.02	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms.	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	- Other	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 43.02
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 44.08	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 44.10 ex 44.13	to Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.18	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	- Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 44.09
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
50.04 to ex 50.06	Silk yarn and yarn spun from silk waste	⁽²²⁾ Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning or Extrusion of man-made continuous filament combined with twisting or Twisting combined with any mechanical operation

²² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
50.07	Woven fabrics of silk or of silk waste	⁽²³⁾ Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product

²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
51.06 to 51.10	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>(²⁴)</p> <p>Spinning of natural fibres</p> <p>or</p> <p>Extrusion of man-made fibres combined with spinning</p> <p>or</p> <p>Twisting combined with any mechanical operation</p>

²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
51.11 to 51.13	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<p>(²⁵)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Weaving combined with dyeing</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
52.04 to 52.07	Yarn and thread of cotton	⁽²⁶⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
52.08 to 52.12	Woven fabrics of cotton	⁽²⁷⁾ Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
53.06 to 53.08	Yarn of other vegetable textile fibres; paper yarn	⁽²⁸⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
53.09 to 53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<p>(²⁹)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Weaving combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
54.01 to 54.06	Yarn, monofilament and thread of man-made filaments	⁽³⁰⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
54.07 and 54.08	Woven fabrics of man-made filament yarn	⁽³¹⁾ Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Yarn dyeing combined with weaving or Weaving combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)
55.01 to 55.07	Man-made staple fibres	Extrusion of man-made fibres

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
55.08 to 55.11	Yarn and sewing thread of man-made staple fibres	⁽³²⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
55.12 to 55.16	Woven fabrics of man-made staple fibres:	⁽³³⁾ Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)

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

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	(34) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Flocking combined with dyeing or printing or Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product
56.02	Felt, whether or not impregnated, coated, covered or laminated:	

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

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Needleloom felt	<p>⁽³⁵⁾ Extrusion of man-made fibres combined with fabric formation, However: – polypropylene filament of heading 54.02, – polypropylene fibres of heading 55.03 or 55.06, or – polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product or Non-woven fabric formation alone in the case of felt made from natural fibres</p>
	– Other	<p>⁽³⁶⁾ Extrusion of man-made fibres combined with fabric formation, or Non-woven fabric formation alone in the case of other felt made from natural fibres</p>

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

³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
56.03	Nonwovens whether or not impregnated, coated, covered or laminated	
5603.11 to 5603.14	Nonwovens whether or not impregnated, coated, covered or laminated of man-made filaments	Manufacture from - directionally or randomly oriented filaments or - substances or polymers of natural or man-made origin, followed in both cases by bonding into a nonwoven
5603.91 to 5603.94	Nonwovens whether or not impregnated, coated, covered or laminated, other than of man-made filaments	Manufacture from - directionally or randomly oriented staple fibres and/or - chopped yarns, of natural or man-made origin, followed in both cases by bonding into a nonwoven
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Other	⁽³⁷⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	⁽³⁸⁾ Spinning of natural and/or man-made staple fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
56.06	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	⁽³⁹⁾ Extrusion of man-made fibres combined with spinning or Twisting combined with gimping or Spinning of natural and/or man-made staple fibres or Flocking combined with dyeing

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 57	Carpets and other textile floor coverings:	<p>⁽⁴⁰⁾ Spinning of natural and/or man-made staple fibres combined with weaving or with tufting or Extrusion of man-made filament yarn combined with weaving or with tufting or Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn or Tufting combined with dyeing or with printing or Flocking combined with dyeing or with printing or Extrusion of man-made fibres combined with non-woven techniques including needle punching</p> <p>Jute fabric may be used as a backing.</p>

⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	<p>(⁴¹)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or tufting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting</p> <p>or</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing</p> <p>or</p> <p>Tufting combined with dyeing or with printing</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
58.05	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
58.10	Embroidery in the piece, in strips or in motifs	Embroidering in which the value of all the materials of any heading, except that of the product, used does not exceed 50% of the ex-works price of the product
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Flocking combined with dyeing or with printing
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- Containing not more than 90% by weight of textile materials	Weaving
	- Other	Extrusion of man-made fibres combined with weaving

⁴¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02	Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing or Weaving combined with printing or Printing (as standalone operation)
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	⁽⁴²⁾ Weaving combined with dyeing or with coating or with laminating or with metalizing Jute fabric may be used as a backing.
59.05	Textile wall coverings:	
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing

⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Other	<p>(⁴³)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Weaving, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>
59.06	Rubberised textile fabrics, other than those of heading 59.02:	

⁴³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Knitted or crocheted fabrics	<p>(⁴⁴)</p> <p>Spinning of natural and/or man-made staple fibres combined with knitting/crocheting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with knitting/crocheting</p> <p>or</p> <p>Knitting or crocheting combined with rubberising</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	– Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Extrusion of man-made fibres combined with weaving

⁴⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Other	<p>Weaving, knitting or non-woven process combined with dyeing or with coating rubberising</p> <p>or</p> <p>Yarn dyeing combined with weaving, knitting or non-woven process</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:	
	-Incandescent gas mantles, impregnated	Manufacture from tubular knitted/crocheted gas mantle fabric
	– Other	Manufacture from materials of any heading, except that of the product.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
59.09 to 59.11	Textile articles of a kind suitable for industrial use:	<p>⁽⁴⁵⁾ Spinning of natural and/or of man-made staple fibres combined with weaving or Extrusion of man-made fibres combined with weaving or Weaving combined with dyeing or with coating or with laminating or Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

⁴⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 60	Knitted or crocheted fabrics	⁽⁴⁶⁾ Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or Extrusion of man-made filament yarn combined with knitting/crocheting or Knitting/crocheting combined with dyeing or with flocking or with coating or with laminating or with printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with knitting/crocheting or Twisting or texturing combined with knitting/crocheting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:	

⁴⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- 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	⁽⁴⁷⁾ ⁽⁴⁸⁾ Knitting or crocheting combined with making-up including cutting of fabric
	- Other	⁽⁴⁹⁾ Spinning of natural and/or man-made staple fibres combined with knitting or crocheting or Extrusion of man-made filament yarn combined with knitting or crocheting or Knitting and making-up in one operation
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	⁽⁵⁰⁾ ⁽⁵¹⁾ Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)

⁴⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴⁸ See Introductory Note 7.

⁴⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵¹ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 62.02, ex 62.04 ex 62.06, ex 62.09 and ex 62.11	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	⁽⁵²⁾ Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
ex 62.10 and ex 62.16	Fire-resistant equipment of fabric covered with foil of aluminised polyester	⁽⁵³⁾ ⁽⁵⁴⁾ Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40% of the ex-works price of the product, combined with making-up including cutting of fabric

⁵² See Introductory Note 7.

⁵³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁴ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	⁽⁵⁵⁾ ⁽⁵⁶⁾ Knitting combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	
	– Embroidered	⁽⁵⁷⁾ ⁽⁵⁸⁾ Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product or Making-up including cutting of fabric preceded by printing (as standalone operation)

⁵⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁶ See Introductory Note 7.

⁵⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁸ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Other	⁽⁵⁹⁾ ⁽⁶⁰⁾ Weaving combined with making-up including cutting of fabric or Making-up preceded by printing (as standalone operation)
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12:	
	– Embroidered	⁽⁶¹⁾ Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product or Making-up preceded by printing (as standalone operation)

⁵⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁰ See Introductory Note 7.

⁶¹ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Fire-resistant equipment of fabric covered with foil of aluminised polyester	⁽⁶²⁾ Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40% of the ex-works price of the product combined with making-up including cutting of fabric
	- Interlinings for collars and cuffs, cut out	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	– Other	⁽⁶³⁾ Weaving combined with making-up including cutting of fabric
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	

⁶² See Introductory Note 7.

⁶³ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Of felt, of nonwovens	⁽⁶⁴⁾ Non-woven fabric formation combined with making-up including cutting of fabric
	- Other:	
	– – Embroidered	⁽⁶⁵⁾ ⁽⁶⁶⁾ Weaving or knitting/crocheting combined with making-up including cutting of fabric or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
	– – Other	⁽⁶⁷⁾ ⁽⁶⁸⁾ Weaving or knitting/crocheting combined with making-up including cutting of fabric

⁶⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁶ See Introductory Note 7.

⁶⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁸ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
63.05	Sacks and bags, of a kind used for the packing of goods	⁽⁶⁹⁾ Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	
	- Of nonwovens	⁽⁷⁰⁾⁽⁷¹⁾ Non-woven fabric formation combined with making-up including cutting of fabric
	- Other	⁽⁷²⁾⁽⁷³⁾ Weaving combined with making-up including cutting of fabric
63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

⁶⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷¹ See Introductory Note 7.

⁷² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷³ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 64.06
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>
Chapter 69	Ceramic products	<p>Manufacture from materials of any heading, except that of the product</p>
ex Chapter 70	Glass and glassware	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</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 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)	Manufacture from materials of any heading, except that of the product
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture of materials of any subheading except that of the product
71.06, 71.08 and 71.10	Precious metals:	

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Unwrought	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10, or electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10, or fusion and/or alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals or purification
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04 or 72.05
72.08 to 72.12	Flat-rolled products of iron or non-alloy steel	Manufacture from semi-finished materials of heading 72.07
72.13 to 72.16	Bars and sections bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 72.07

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7218.91 and 7218.99	Semi-finished products	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04 or 72.05
72.19 to 72.22	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading 72.18
7224.90	Semi-finished products	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04 or 72.05
72.25 to 72.28	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 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading 72.24
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 73.01	Sheet piling	Manufacture from materials of heading 72.07

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 72.06
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron or steel	Manufacture from materials of heading 72.06 to 72.12 and 72.18 or 72.24
ex73.07	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 73.01 may not be used.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 73.15	Skid chain	Manufacture in which the value of all the materials of heading 73.15 used does not exceed 50% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
74.03	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
74.08	Copper wire	Manufacture: <ul style="list-style-type: none"> - From materials of any heading, except that of the product, and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> - From materials of any heading, except that of the product, and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product
76.01	Unwrought aluminium	Manufacture: <ul style="list-style-type: none"> - From materials of any heading, except that of the product, and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
76.02	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product
ex 76.16	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	<p>Manufacture:</p> <ul style="list-style-type: none"> - From materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 82.02 to 82.05. However, tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
84.25 to 84.30	<p>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:</p> <p>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane</p> <p>Fork-lift trucks; other works trucks fitted with lifting or handling equipment</p> <p>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)</p> <p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers</p> <p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers</p>	<p>Manufacture from materials of any heading, except that of the product and heading 84.31,</p> <p>or</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 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
84.44 to 84.47	<p>Machines for extruding, drawing, texturing or cutting man-made textile materials:</p> <p>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47</p> <p>Weaving machines (looms):</p> <p>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting</p>	<p>Manufacture from materials of any heading, except that of the product and heading 84.48,</p> <p>or</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>
84.56 to 84.65	<p>Machine tools for working any material by removal of material,</p> <p>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal</p> <p>Lathes for removing metal</p> <p>Machine tools</p>	<p>Manufacture from materials of any heading, except that of the product and heading 84.66,</p> <p>or</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 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
84.70 to 84.72	<p>Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers</p> <p>Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data</p> <p>Other office machines</p>	<p>Manufacture from materials of any heading, except that of the product and heading 84.73</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 85	<p>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:</p>	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</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>
85.01 to 85.02	<p>Electric motors and generators</p> <p>Electric generating sets and rotary converters</p>	<p>Manufacture from materials of any heading, except that of the product and heading 85.03</p> <p>or</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 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
85.19, 85.21	Sound recording or sound reproducing apparatus Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and heading 85.22 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.25 to 85.28	Transmission apparatus for radio-broadcasting or television, television cameras, digital cameras and video camera recorders Radar apparatus, radio navigational aid apparatus and radio remote control apparatus Reception apparatus for radio-broadcasting Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and heading 85.29 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.35 to 85.37	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity:	Manufacture from materials of any heading, except that of the product and heading 85.38 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8542.31 to 8542.39	Monolithic integrated circuits	Diffusion in which integrated circuits are formed on a semi conductor substrate by the selective introduction of an appropriate dopant assembled or not and/or tested in a non-party or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.44 to 85.48	Insulated wire, cable and other insulated electric conductors, optical fibre cables Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, of a kind used for electrical purposes Electrical insulators of any material Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
87.08	Parts and accessories for vehicles of headings 87.01 to 87.05	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 88	Aircraft, spacecraft, and parts thereof	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 89	Ships, boats and floating structures	<p>Manufacture from materials of any heading, except that of the product; however, hulls of heading 89.06 may not be used</p> <p>or</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>
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</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 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
9001.50	Spectacle lenses of other materials than glass	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which one of the following operations is made:</p> <ul style="list-style-type: none"> - surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles - coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 96	Miscellaneous manufactured articles	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product