

APPENDIX 2 TO ANNEX I¹

List

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Ex Chapter 2	Meat and edible meat offal; except for:	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Ex 0210.20	Dried beef	Manufacture from materials of any heading, except that of the product	
Ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture from materials of any heading, except that of the product	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture from materials of any heading, except that of the product	
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	
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	
Ex Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage; except for:	Manufacture in which all the materials of Chapter 6 used are wholly obtained	
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots	Manufacture from materials of any heading, except that of the product	
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn	Manufacture from materials of any heading, except that of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials 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	

¹ Amended by Joint Committee Decision No. 1 of 2013 (31 December 2013) which entered into force on 1 September 2016 for the EFTA States and Chile.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all materials of Chapter 10 used are wholly obtained	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from materials of any other Chapter except from Chapter 7	
11.08	Starches; inulin	Manufacture from materials of any other Chapter except from potatoes	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading	
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	
Ex 15.07 to Ex15.15	Vegetable oils and their fractions - Sunflower-seed, rape or colza oil and fractions thereof, whether or not refined, but not chemically modified. - Solid fractions	Manufacture in which all the vegetable materials used are wholly obtained Manufacture from other materials of headings 15.07 to 15.15	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which all the animal and vegetable materials used must be wholly obtained	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 15.07 through 15.11 and 15.13 may be used	Manufacture in which all the animal and vegetable materials used must be wholly obtained
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from materials of any Chapter, except that of the product, however materials of Chapter 2 must be wholly obtained.	
Ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel - Chemically-pure maltose and fructose	Manufacture from materials of any heading	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture in which all the materials used are originating	
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product	
Ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:	Manufacture from materials of any heading, except that of the product	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared - Containing 20 % or less by weight of meat, meat offal - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals (except durum wheat and rice) must be wholly obtained Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 2 and 16 do not exceed 20 % of the weight of the final product	
19.03	Tapioca and substitutes therefore 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, and in which the weight of the materials of headings 11.01 to 11.08 does not exceed 20 % of the weight of the final product. However, durum wheat, rice and Zea indurate maize and their derivatives may be used	
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, and in which the weight of the materials of headings 11.01 to 11.08 does not exceed 20 % of the weight of the final product. However, durum wheat, rice and Zea indurate maize and their derivatives may be used	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from materials of any heading, except that of the product	
Chapter 21	Miscellaneous edible preparations	Manufacture from materials of any heading, except that of the product	
Ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	Manufacture in which all the materials of Chapter 8 used are wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials of any heading, except that of the product	
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all the materials of chapter 24 used are wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any other heading, except from subheading 2403.19	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	Manufacture from materials of any other heading	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture from materials of any heading	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotope	Manufacture from materials of any heading	
Chapter 29	Organic chemicals	Manufacture from materials of any heading	
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading	
Chapter 31	Fertilizers	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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from materials of any heading	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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	Manufacture from materials of any heading	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture 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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 38	Miscellaneous chemical products	Manufacture from materials of any heading	
Chapter 39	Plastics and articles thereof	Manufacture from materials of any heading	
Ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ex 40.12	Retreaded or used pneumatic tyres of rubber	Manufacture from materials of any other heading, except from heading 40.11	
Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from materials of any heading, except that of the product	
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
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	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 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	
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	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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 50	Silk	Manufacture from materials of any heading	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	Manufacture from materials of any heading	
Chapter 52	Cotton	Manufacture from materials of any heading	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Manufacture from materials of any heading	
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	Manufacture from materials of any heading	
Chapter 55	Man-made staple fibres	Manufacture from materials of any heading	
Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	Manufacture from materials of any heading	
Chapter 57	Carpets and other textile floor coverings	Manufacture from materials of any heading	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture from materials of any heading	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use	Manufacture from materials of any heading	
Chapter 60	Knitted or crocheted fabrics	Manufacture from materials of any heading	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 64	Footwear, gaiters and the like; parts of such articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price 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	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 70	Glass and glassware	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ex Chapter 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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10	Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10	Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10	Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals
Chapter 72	Iron and steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 73	Articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 74	Copper and articles thereof	Manufacture from materials of any heading, except that of the product	
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ex Chapter 76	Aluminium and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste	
Chapter 77	Reserved for possible future use in the HS		
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ex Chapter 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	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	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 25 % 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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture from materials of any heading	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture from materials of any heading	
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 from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
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 from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 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	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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
96.05	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, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 25 % of the ex-works price of the set	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
