| Classification | Description | PSR | PSR2 |
| --- | --- | --- | --- |
| Chapter 1 | Live animals | None if all the animals of Chapter 1 are wholly obtained in the country or territory |  |
| **Chapter 2** | Meat and edible meat offal | Manufacture in which all the meat and edible meat offal in the goods of this Chapter is wholly obtained in the country or territory |  |
| **Chapter 3** | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture from materials of any Chapter, except that of the good |  |
| **Chapter 4** | Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not elsewhere specified or included | Manufacture from materials of any Chapter, except that of the good |  |
| **Chapter 5** | Products of animal origin, not elsewhere specified or included | Production from non-originating materials of any heading |  |
| **ex Chapter 6** | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage; except for goods of heading 0603 and 0604 | Manufacture from materials of any Chapter, except that of the good |  |
| **0603 and 0604** | Cut flowers and flower buds; foliage, branches and other parts of plans | Manufacture from materials of any sub-heading, except that of the good |  |
| **ex Chapter 7** | Edible vegetables and certain roots and tubers; except for goods of heading 0711, 0712 and 0713 | Manufacture from materials of any Chapter, except that of the good |  |
| **0711, 0712 and 0713** | Vegetables provisionally preserved; dried vegetables | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 8** | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture from materials of any Chapter, except that of the good |  |
| **Chapter 9** | Coffee, tea, maté and spices | Manufacture from materials of any sub-heading, except that of the good  or  Blending, crushing or grinding |  |
| Chapter 10 | Cereals | Manufacture from materials of any Chapter, except that of the good |  |
| **Chapter 11** | Products of the milling industry; malt; starches; inulin; wheat gluten | Manufacture from materials of any Chapter, except that of the good[(1)](https://www.legislation.gov.uk/uksi/2023/557/made#f01000) |  |
| **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 good |  |
| **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, except that of the good |  |
| **ex Chapter 15** | Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for goods of heading 1511, 1516 and 1517 | Manufacture from materials of any sub-heading, except that of the good  or  Refining |  |
| 1511 | Palm oil and its fractions, whether or not refined, but not chemically modified | Manufacture from materials of any sub-heading, except that of the good |  |
| **1516** | Animal, vegetable or microbial 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 from materials of any heading, except that of the good  or  Refining |  |
| 1517 | Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 16** | Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects | Manufacture from materials of any Chapter, except that of the good and Chapters 2 and 3 |  |
| **Chapter 17** | Sugars and sugar confectionery | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 18** | Cocoa and cocoa preparations | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 19** | Preparations of cereals, flour, starch or milk; pastrycooks’ products | Manufacture from materials of any heading, except that of the good |  |
| **ex Chapter 20** | Preparations of vegetables, fruit, nuts or other parts of plants; except for goods of heading 2002 and 2009 | Manufacture from materials of any heading, except that of the good |  |
| **2002** | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid | Manufacture from materials of any Chapter, except that of the good |  |
| **2009** | Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture from materials of any sub-heading, except that of the good |  |
| **ex Chapter 21** | Miscellaneous edible preparations; except for goods of heading 2105 | Manufacture from materials of any sub-heading, except that of the good |  |
| **2105** | Ice cream and other edible ice, whether or not containing cocoa | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 22** | Beverages, spirits and vinegar | Manufacture from materials of any heading, except that of the good |  |
| **ex Chapter 23** | Residues and waste from the food industries; prepared animal fodder; except for goods of heading 2309 | Manufacture from materials of any heading, except that of the good |  |
| **2309** | Preparations of a kind used in animal feeding | Manufacture from materials of any heading, except that of the good[(1)](https://www.legislation.gov.uk/uksi/2023/557/made#f01000) |  |
| **Chapter 24** | Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 25** | Salt; sulphur; earths and stone; plastering materials, lime and cement | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 27** | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes | Manufacture from materials of any sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone |  |
| Chapter 29 | Organic chemicals | Manufacture from materials of any sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone |  |
| Chapter 30 | Pharmaceutical products | Manufacture from materials of any sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone |  |
| Chapter 31 | Fertilisers | Manufacture from materials of any sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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 sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | Manufacture from materials of any sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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 sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes | Manufacture from materials of any sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Manufacture from materials of any sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 37 | Photographic or cinematographic goods | Manufacture from materials of any sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 38 | Miscellaneous chemical products | Manufacture from materials of any sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone |  |
| Chapter 39 | Plastics and articles thereof | Manufacture from materials of any sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone |  |
| Chapter 40 | Rubber and articles thereof | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 41 | Raw hides and skins (other than furskins) and leather | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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 good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 43 | Furskins and artificial fur; manufactures thereof | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 44 | Wood and articles of wood; wood charcoal | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 45 | Cork and articles of cork | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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 good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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 good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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 good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 50 | Silk | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001) |  |
| Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001)  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending, and burling) |  |
| Chapter 52 | Cotton | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001)  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending, and burling) |  |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for goods of heading 5306 to 5311 | Manufacture from materials of any heading, except that of the good |  |
| **5306, 5307 and 5308** | Flax yarn, yarn of jute or of other vegetable textile fibres and paper yarn | Manufacture from materials of any heading, except that of the good  or  Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001) |  |
| 5309, 5310 and 5311 | Woven fabrics of flax, jute, paper yarn and other vegetable textile fibres | Manufacture from materials of any heading, except that of the good  or  Weaving [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001)  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending, and burling) |  |
| 5401, 5402, 5403, 5404, 5405 and 5406 | Sewing thread of man-made filaments, filament yarn, monofilament | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001) |  |
| 5407 and 5408 | Woven fabrics of synthetic or artificial filament yarn | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001)  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending, and burling) |  |
| 5501, 5502, 5503, 5504, 5505, 5506 and 5507 | Filament tow, staple fibres | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Extrusion of man-made fibres |  |
| 5508, 5509, 5510 and 5511 | Sewing thread of man-made staple fibres, yarn (other than sewing thread) of staple fibres | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001) |  |
| 5512, 5513, 5514, 5515 and 5516 | Woven fabrics of staple fibres | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001)  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending, and burling) |  |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for goods of heading 5603, 5608 and 5609 | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001)  or  Flocking accompanied by dyeing or printing [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001) |  |
| 5603 | Nonwovens, whether or not impregnated, coated, covered or laminated | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Any non-woven process including needle punching |  |
| 5608 and 5609 | Knotted netting of twine, cordage or rope; made-up fishing nets and other made-up nets, of textile materials; articles of yarn, strip or the like | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Extrusion of man-made fibres accompanied by spinning or spinning of natural or man-made staple fibres  or  Spinning accompanied with flocking  or  Flocking accompanied by dyeing [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001) |  |
| Chapter 57 | Carpets and other textile floor coverings | Manufacture from materials of any Chapter, except that of the good  or  Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving  or  Manufacture from coir yarn or sisal yarn or jute yarn  or  Flocking accompanied by dyeing or by printing  or  Tufting accompanied by dyeing or by printing  or  Extrusion of man-made fibres accompanied by non-woven techniques including needle punching [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001) |  |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for goods of heading 5805 | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001)  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending, and burling) |  |
| 5805 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture from materials of any heading, except that of the good |  |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving accompanied by dyeing or by flocking or by coating  or  Flocking accompanied by dyeing or by printing |  |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving or extrusion of man-made fibres accompanied by weaving |  |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving accompanied by dyeing or by coating  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending, and burling) |  |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving accompanied by dyeing or by coating [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001) |  |
| 5905 | Textile wall coverings | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving accompanied by dyeing or by coating [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001)  or  Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving  or  Weaving accompanied by dyeing or by coating or with laminating  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending, and burling) |  |
| 5906 | Rubberised textile fabrics, other than those of heading 5902 | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting  or  Knitting accompanied by dyeing or by coating  or  Dyeing of yarn of natural fibres accompanied by knitting [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001) |  |
| 590699 | Other | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving accompanied by dyeing or by coating  or  Dyeing of yarn of natural fibres accompanied by weaving [(3)](https://www.legislation.gov.uk/uksi/2023/557/made#f01002) |  |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving accompanied by dyeing or by flocking or by coating  or  Flocking accompanied by dyeing or by printing  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending, and burling) |  |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 5909, 5910 and 5911 | Textile hosepiping and similar textile tubing, transmission or conveyor belts or belting, textile products and articles for technical uses | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001) |  |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting  or  Knitting accompanied by dyeing or by flocking or by coating  or  Flocking accompanied by dyeing or by printing  or  Dyeing of yarn of natural fibres accompanied by knitting  or  Twisting or texturing accompanied by knitting |  |
| Chapter 61 | Articles of apparel and clothing accessories: |  |  |
|  | Where obtained by together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Manufacture from fabric |  |
|  | Other | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape goods)  or  Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape goods) [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001) |  |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for goods of heading 6213, 6214 and 6217 | Manufacture from fabric |  |
| **6213 and 6214** | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving accompanied by making-up (including cutting)  or  Manufacture from unembroidered fabric  or  Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending, and burling) [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001)[(3)](https://www.legislation.gov.uk/uksi/2023/557/made#f01002) |  |
| 6217 | Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading  6212 | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving accompanied by making-up (including cutting) [(3)](https://www.legislation.gov.uk/uksi/2023/557/made#f01002)  or  Manufacture from unembroidered fabric |  |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for goods of heading 6309 and 6310 | Manufacture from materials of any Chapter, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Weaving or knitting accompanied by making-up (including cutting) [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01001)[(3)](https://www.legislation.gov.uk/uksi/2023/557/made#f01002) |  |
| 6309 and 6310 | Worn clothing and other worn articles | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 64 | Footwear, gaiters and the like; parts of such articles | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 65** | Headgear and parts thereof | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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 good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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 good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| ex Chapter 70 | Glass and glassware; except for goods of heading 7009 and 7019 | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good  or  Cutting of glassware or hand decoration (except silk-screen printing) |  |
| 7009, 7019 | Glass mirrors, whether or not framed, including rear-view mirrors; articles (other than yarn) of glass fibres | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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 goods of heading 7106, 7108 and 7110 | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 7106, 7108, 7110 | Silver, gold or platinum | Manufacture from materials of any sub-heading, except that of the good |  |
| **Chapter 72** | Iron and steel | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 73 | Articles of iron or steel | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 74** | Copper and articles thereof | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 75** | Nickel and articles thereof | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 76** | Aluminium and articles thereof | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 78** | Lead and articles thereof | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 79** | Zinc and articles thereof | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 80** | Tin and articles thereof | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 81** | Other base metals; cermets; articles thereof | Manufacture from materials of any heading, except that of the good |  |
| **Chapter 82** | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| ex Chapter 83 | Miscellaneous articles of base metal; except for goods of heading 8301, 8302, 8305 and 8308 | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 8301, 8302, 8305 and 8308 | Padlocks and locks; automatic door closers; fittings for loose-leaf binders or files, paper clips; clasps | Manufacture from materials of any sub-heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 86 | Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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 good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 88 | Aircraft, spacecraft, and parts thereof | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 89 | Ships, boats and floating structures | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 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 good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 91 | Clocks and watches and parts thereof | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| ex Chapter 93 | Arms and ammunition; parts and accessories thereof; except for goods of heading 9305 | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| 9305 | Parts and accessories of articles of headings  9301  to 9304 | Manufacture from materials of any heading, except that of the good |  |
| **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 good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 95 | Toys, games and sports requisites; parts and accessories thereof | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |
| Chapter 96 | Miscellaneous manufactured articles | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good |  |