| Classification | Description | PSR | PSR2 |
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| 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 in which all the materials of Chapter 3 used are wholly obtained in the country or territory |  |
| 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 in the country or territory and - the weight of sugar (1) used does not exceed 40% of the weight of the final 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 | Manufacture in which all the materials of Chapter 6 used are wholly obtained in the country or territory |  |
| 0603 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared | Manufacture in which all the materials of Chapter 6 used are wholly obtained in the country or territory |  |
| 0604 | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared | Manufacture in which all the materials of Chapter 6 used are wholly obtained in the country or territory |  |
| ex Chapter 7 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained in the country or territory |  |
| 0711 | Vegetables provisionally preserved, but unsuitable in that state for immediate consumption | Manufacture in which all the materials of Chapter 7 used are wholly obtained in the country or territory |  |
| 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared | Manufacture in which all the materials of Chapter 7 used are wholly obtained in the country or territory |  |
| 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split | Manufacture in which all the materials of Chapter 7 used are wholly obtained in the country or territory |  |
| 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 in the country or territory  - and the weight of sugar (1) used does not exceed 40% of the weight of the final good |  |
| 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 in the country or territory |  |
| Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten | Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained in the country or territory |  |
| 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, in which the weight of sugar (1) used does not exceed 40% of the weight of the final good |  |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture from materials of any heading |  |
| 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 sub-heading, except that of the good |  |
| 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 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 from materials of any heading, except that of the good, in which the weight of all the materials of Chapter 4 used does not exceed 40% of the weight of the final good |  |
| 1517 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 | Manufacture from materials of any heading, except that of the good, in which the weight of all the materials of Chapter 4 used does not exceed 40% of the weight of the final good |  |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture: - from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and - in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained in the country or territory |  |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any heading, except that of the good |  |
| 1702 | Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel (excluding 1702 50 and 1702 90 10) | Manufacture from materials of any heading, except that of the good, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30% of the weight of the final good |  |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture from materials of any heading, except that of the good, in which: - the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final good, and - the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60% of the weight of the final good |  |
| Chapter 18 | Cocoa and cocoa preparations | Manufacture from materials of any heading, except that of the good, in which: - the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final good, and - the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60% of the weight of the final good |  |
| Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks’ products | Manufacture from materials of any heading, except that of the good, in which: - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final good, and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final good, and - the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final good, and - the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60% of the weight of the final good |  |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants | Manufacture from materials of any heading, except that of the good, in which the weight of sugar (1) used does not exceed 40% of the weight of the final good |  |
| 2002 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid | Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained in the country or territory |  |
| 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 heading, except that of the good, in which the weight of sugar (1) used does not exceed 40% of the weight of the final good |  |
| ex Chapter 21 | Miscellaneous edible preparations: | Manufacture from materials of any heading, except that of the good, in which: - the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final good, and - the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60% of the weight of the final good |  |
| 2105 | Ice cream and other edible ice, whether or not containing cocoa | Manufacture from materials of any heading, except that of the good, in which: - the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final good, and - the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60% of the weight of the final good |  |
| Chapter 22 | Beverages, spirits and vinegar | Manufacture from materials of any heading, except that of the good and headings 2207 and 2208, in which: - all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained in the country or territory, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final good, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final good |  |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder | 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, in which: - all the materials of Chapters 2 and 3 used are wholly obtained in the country or territory, and - the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final good, and - the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final good, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final good |  |
| Chapter 24 | Tobacco and manufactured tobacco substitutes | Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30% of the total weight of materials of Chapter 24 used |  |
| 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 materials used does not exceed 70% 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, except for: | Manufacture from materials of any heading, except that of the good or Manufacture in which the value of all the materials used does not exceed 70% 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 heading, except that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 20% of the ex-works price of the good or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good |  |
| Chapter 29 | Organic chemicals | Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used must not exceed 20% of the ex-works price of the good; or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the good |  |
| Chapter 30 | Pharmaceutical products | Manufacture from materials of any heading |  |
| Chapter 31 | Fertilisers | Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used must not exceed 20% of the ex-works price of the good; or  Manufacture in which the value of all the materials used does not exceed 50% 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 heading, except that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 20% of the ex-works price of the good; or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the good |  |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | Manufacture from materials of any heading, except that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 20% of the ex-works price of the good; or  Manufacture in which the value of all the materials used does not exceed 50% 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 heading, except that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 20% of the ex-works price of the good  or  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good |  |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes | Manufacture from materials of any heading, except that of the good, in which the value of all the materials used does not exceed 50% of the ex-works price of the good |  |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Manufacture from materials of any heading, except that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 20% of the ex-works price of the good; or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the good |  |
| Chapter 37 | Photographic or cinematographic goods | Manufacture from materials of any heading, except that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 20% of the ex-works price of the good; or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the good |  |
| Chapter 38 | Miscellaneous chemical products | Manufacture from materials of any heading, except that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 20% of the ex-works price of the good; or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the good |  |
| Chapter 39 | Plastics and articles thereof | Refining of crude tall oil; or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the good |  |
| 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 materials used does not exceed 70% 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 |  |
| 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 materials used does not exceed 70% 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 materials used does not exceed 70% 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 materials used does not exceed 70% 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 materials used does not exceed 70% 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 materials used does not exceed 70% 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 materials used does not exceed 70% 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 materials used does not exceed 70% 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 materials used does not exceed 70% of the ex-works price of the good |  |
| Chapter 50 | Silk | Manufacture from materials of any heading, except that of the good |  |
| Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric | Manufacture from materials of any heading, except that of the good |  |
| Chapter 52 | Cotton | Manufacture from materials of any heading, except that of the good |  |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn | Manufacture from materials of any heading, except that of the good |  |
| 5306 | Flax yarn | Spinning of natural fibres  or  Extrusion of man-made fibres accompanied by spinning (7) |  |
| 5307 | Yarn of jute or of other textile bast fibres of heading 5303 | Spinning of natural fibres  or  Extrusion of man-made fibres accompanied by spinning (7) |  |
| 5308 | Yarn of other vegetable textile fibres; paper yarn | Spinning of natural fibres  or  Extrusion of man-made fibres accompanied by spinning (7) |  |
| 5309 | Woven fabrics of flax | 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  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 5310 | Woven fabrics of jute or of other textile bast fibres of heading 5303 | 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  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn | 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  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 5401 | Sewing thread of man-made filaments, whether or not put up for retail sale | Extrusion of man-made fibres accompanied by spinning  or  Spinning of natural fibres (7) |  |
| 5402 | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex | Extrusion of man-made fibres accompanied by spinning  or  Spinning of natural fibres (7) |  |
| 5403 | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex | Extrusion of man-made fibres accompanied by spinning  or  Spinning of natural fibres (7) |  |
| 5404 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of synthetic textile materials, of an apparent width not exceeding 5 mm | Extrusion of man-made fibres accompanied by spinning  or  Spinning of natural fibres (7) |  |
| 5405 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of artificial textile materials, of an apparent width not exceeding 5 mm | Extrusion of man-made fibres accompanied by spinning  or  Spinning of natural fibres (7) |  |
| 5406 | Man-made filament yarn (other than sewing thread), put up for retail sale | Extrusion of man-made fibres accompanied by spinning  or  Spinning of natural fibres (7) |  |
| 5407 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404 | 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  Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the good; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 5408 | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405 | 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  Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the good; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 5501 | Synthetic filament tow | Extrusion of man-made fibres |  |
| 5502 | Artificial filament tow | Extrusion of man-made fibres |  |
| 5503 | Synthetic staple fibres, not carded, combed or otherwise processed for spinning | Extrusion of man-made fibres |  |
| 5504 | Artificial staple fibres, not carded, combed or otherwise processed for spinning | Extrusion of man-made fibres |  |
| 5505 | Waste (including noils, yarn waste and garnetted stock) of man-made fibres | Extrusion of man-made fibres |  |
| 5506 | Synthetic staple fibres, carded, combed or otherwise processed for spinning | Extrusion of man-made fibres |  |
| 5507 | Artificial staple fibres, carded, combed or otherwise processed for spinning | Extrusion of man-made fibres |  |
| 5508 | Sewing thread of man-made staple fibres, whether or not put up for retail sale | Spinning of natural fibres  or  Extrusion of man-made fibres accompanied by spinning (7) |  |
| 5509 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale | Spinning of natural fibres  or  Extrusion of man-made fibres accompanied by spinning (7) |  |
| 5510 | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale | Spinning of natural fibres  or  Extrusion of man-made fibres accompanied by spinning (7) |  |
| 5511 | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale | Spinning of natural fibres  or  Extrusion of man-made fibres accompanied by spinning (7) |  |
| 5512 | Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres | 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  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 5513 | Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2 | 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  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 5514 | Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2 | 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  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 5515 | Other woven fabrics of synthetic staple fibres | 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  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 5516 | Woven fabrics of artificial staple fibres | 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  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof | 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  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 5603 | Nonwovens, whether or not impregnated, coated, covered or laminated | Extrusion of man-made fibres;  or  use of natural fibres, accompanied by nonwoven techniques including needle punching |  |
| 5608 | Knotted netting of twine, cordage or rope; made-up fishing nets and other made-up nets, of textile materials | 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  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 5609 | Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included | 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  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| Chapter 57 | Carpets and other textile floor coverings | 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 (7)  However:  - polypropylene filament of heading 5402,  - polypropylene fibres of heading 5503 or 5506, or  - polypropylene filament tow of heading 5501, 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 good Jute fabric may be used as a backing |  |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery | 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 flocking or coating; or  Flocking accompanied by dyeing or by printing; or  Yarn dyeing accompanied by weaving; 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) |  |
| 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 | 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 | 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 | 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good |  |
| 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 | Weaving accompanied by dyeing or by coating |  |
| 5905 | Textile wall coverings | Weaving accompanied by dyeing or by coating  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), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the good |  |
| 5906 | Rubberised textile fabrics, other than those of heading 5902 | 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 (7) |  |
| 590691 | Knitted or crocheted fabrics | 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 (7) |  |
| 590699 | Other | Weaving accompanied by dyeing or by coating or  Dyeing of yarn of natural fibres accompanied by weaving |  |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good |  |
| 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 tubular knitted gas-mantle fabric |  |
| 5909 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials | Weaving |  |
| 5910 | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material | Weaving |  |
| 5911 | Textile products and articles, for technical uses, specified in note 8 to this chapter | Weaving |  |
| Chapter 60 | Knitted or crocheted fabrics | 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 provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the good |  |
| 6101-6117 | 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 | Knitting and making-up (including cutting) (7) (9) |  |
| 6101-6117 | Other | 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) (7) |  |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted | Weaving accompanied by making-up (including cutting); 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) (9) |  |
| 6213 | Handkerchiefs | Weaving accompanied by making-up (including cutting)  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 good (9)  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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) (9) |  |
| 6214 | Shawls, scarves, mufflers, mantillas, veils and the like | Weaving accompanied by making-up (including cutting)  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 good (9)  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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the good (7) (9) |  |
| 6217 | Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212 | Weaving accompanied by making-up (including cutting)  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 good (9) |  |
| ex 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 good |  |
| 6309 | Worn clothing and other worn articles | Manufacture from materials of any heading, except that of the good |  |
| 6310 | Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables, of textile materials | Manufacture from materials of any heading, except that of the good |  |
| Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  |
| Chapter 65 | Headgear and parts thereof | Manufacture from materials of any heading, except that 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 materials used does not exceed 70% 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 |  |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials, except for: | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the materials used does not exceed 70% 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 materials used does not exceed 50% of the ex-works price of the good |  |
| ex Chapter 70 | Glass and glassware | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good |  |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good |  |
| 7019 | Articles (other than yarn) of glass fibres | Manufacture from: uncoloured slivers, rovings, yarn or chopped strands, or glass wool |  |
| 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 good  or  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good |  |
| 7106 | 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 7106, 7108 and 7110;  or  Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110  or  Fusion or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals |  |
| 7108 | 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 7106, 7108 and 7110  or  Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110  or  Fusion or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals |  |
| 7110 | Platinum, unwrought or in semi-manufactured forms, or in powder form | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110  or  Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110  or  Fusion or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals |  |
| Chapter 72 | Iron and steel | Manufacture from materials of any heading, except that 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 | Other | 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 |  |
| 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 materials used does not exceed 70% of the ex-works price of the good |  |
| ex Chapter 83 | Miscellaneous articles of base metal | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good |  |
| 8301 | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good |  |
| 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture from materials of any heading, except that of the good. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the ex-works price of the good |  |
| 8305 | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good |  |
| 8308 | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the materials used does not exceed 70% 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 materials used does not exceed 70% 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 materials used does not exceed 70% 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 in which the value of all the materials used does not exceed 70% of the ex-works price of the good |  |
| 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 50% of the ex-works price of the good |  |
| Chapter 88 | Aircraft, spacecraft, and parts thereof, except for: | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the materials used does not exceed 70% 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 materials used does not exceed 70% 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 materials used does not exceed 70% of the ex-works price of the good |  |
| Chapter 91 | Clocks and watches and parts thereof | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good |  |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good |  |
| ex 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 good |  |
| 9305 | Parts and accessories of articles of headings 9301 to 9304 | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price 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 materials used does not exceed 70% 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 materials used does not exceed 70% 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 materials used does not exceed 70% of the ex-works price of the good |  |