| Heading | 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 |  |
| ex Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates; except for goods of heading 0304 and 0305 and the goods specified in Column 2 of the entries for ex 0306 and ex 0307 | None if the fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained in the country or territory |  |
| 0304 | Fish fillets and other fish meat (whether or not minced), fresh, chilled of frozen | Manufacture in which all the materials of Chapter 3 used are wholly obtained in the country or territory |  |
| 0305 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process | Manufacture in which all the materials of Chapter 3 used are wholly obtained in the country or territory |  |
| ex  0306 | Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which all the materials of Chapter 3 used are wholly obtained in the country or territory |  |
| ex  0307 | Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption | Manufacture in which all the materials of Chapter 3 used are wholly obtained in the country or territory |  |
| ex 0309 | Flours, meals and pellets of fish, fit for human consumption | 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) used does not exceed 40% of the weight of the final good |  |
| ex Chapter 5 | Products of animal origin, not elsewhere specified or included; except for the goods specified in Column 2 of the entry for ex 0511 91 | Manufacture from materials of any heading |  |
| ex  0511  91 | Inedible fish eggs and roes | None if all the eggs and roes are wholly obtained in the country or territory |  |
| 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 |  |
| 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 |  |
| 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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 |  |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for the goods specified in Column 2 of the entry for ex 1106 | 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 |  |
| ex  1106 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713 | Drying and milling of leguminous vegetables of heading 0708 |  |
| 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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 |  |
| 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 1501 to 1506, 1509, 1510, 1516, 1517 and 1520 | Manufacture from materials of any sub-heading, except that of the good |  |
| 1501 to 1504 | Fats from pig, poultry, bovine, sheep or goat, fish, etc. | Manufacture from materials of any heading except that of the good |  |
| 1505 | Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. Glycerol, crude; glycerol waters and glycerol lyes. | Manufacture from materials of any heading |  |
| 1506 | Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. Glycerol, crude; glycerol waters and glycerol lyes. | Manufacture from materials of any heading |  |
| 1520 | Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. Glycerol, crude; glycerol waters and glycerol lyes. | Manufacture from materials of any heading |  |
| 1509 and 1510 | Olive oil and its fractions | Manufacture in which all the vegetable materials used are wholly obtained in the country or territory |  |
| 1516 and 1517 | 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  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, of crustaceans, molluscs or other aquatic invertebrates, or of insects | 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 goods of heading 1704 and the goods specified in Column 2 of the entries for ex 1702 | Manufacture from materials of any heading, except that of the good |  |
| ex  1702 | Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel | 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 |  |
| ex  1702 | Chemically pure maltose and fructose | Manufacture from materials of any heading including other materials of heading 1702 |  |
| 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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; except for goods of heading 2002 and 2003 | Manufacture from materials of any heading, except that of the good, in which the weight of sugar   [(1)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) used does not exceed 40% of the weight of the final good |  |
| 2002 and 2003 | Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid | Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained in the country or territory |  |
| ex Chapter 21 | Miscellaneous edible preparations; except for goods of heading 2103 | Manufacture from materials of any heading, except that of the good, in which:  the individual weight of sugar [(1)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) and the materials of Chapter 4 used does not exceed 60% of the weight of the final good |  |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: |  |  |
| - Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture from materials of any heading, except that of the good. However, mustard flour or meal or prepared mustard may be used |  |
| - Mustard flour and meal and prepared mustard | Manufacture from materials of any heading |  |
| 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 [(1)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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; except for goods of heading 2309 and the goods specified in Column 2 of the entry for ex 2303 | Manufacture from materials of any heading, except that of the good |  |
| ex  2303 | Residues of starch manufacture | Manufacture from materials of any heading, except that of the good, in which the weight of the materials of Chapter 10 used does not exceed 20% of the weight of the final 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) 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)](https://www.legislation.gov.uk/uksi/2023/557/made#f01003) and the materials of Chapter 4 used does not exceed 60% of the weight of the final good |  |
| ex 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; except for goods of heading 2401, 2402 and 2404. | 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 |  |
| 2401 | Unmanufactured tobacco; tobacco refuse | All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained in the country or territory |  |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture from materials of any heading, except that of the good and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50% of the total weight of materials of heading 2401 used |  |
| 2404 | Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, 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. 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 non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for the goods specified in Column 2 of the entry for ex 2519 | 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 70% of the ex-works price of the good |  |
| ex  2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture from materials of any heading, except that of the good. However, natural magnesium carbonate (magnesite) may be used |  |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the good |  |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for goods of heading 2710 to 2713 and the goods specified in Column 2 of the entry for ex 2707 | 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 70% of the ex-works price of the good |  |
| ex  2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250  °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and one or more specific processes [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01004)  or  Other operations in which all the materials used are classified within a heading other than that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 50% of the ex-works price of the good |  |
| 2710 | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils | Operations of refining and one or more specific processes [(3)](https://www.legislation.gov.uk/uksi/2023/557/made#f01005)  or  Other operations in which all the materials used are classified within a heading other than that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 50% of the ex-works price of the good |  |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and one or more specific processes [(3)](https://www.legislation.gov.uk/uksi/2023/557/made#f01005)  or  Other operations in which all the materials used are classified within a heading other than that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 50% of the ex-works price of the good |  |
| 2712 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and one or more specific processes [(3)](https://www.legislation.gov.uk/uksi/2023/557/made#f01005)  or  Other operations in which all the materials used are classified within a heading other than that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 50% of the ex-works price of the good |  |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals | Operations of refining and one or more specific processes [(2)](https://www.legislation.gov.uk/uksi/2023/557/made#f01004)  or  Other operations in which all the materials used are classified within a heading other than that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 50% of the ex-works price of the good |  |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for goods of heading 2843 and the goods specified in Column 2 of the entries for ex 2811, ex 2840 and ex 2852 | 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 non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex  2811 | Sulphur trioxide | Manufacture from sulphur dioxide  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex  2840 | Sodium perborate | Manufacture from sulphur dioxide  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 2843 | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals | Manufacture from materials of any heading, including other materials of heading 2843 |  |
| ex  2852 | Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from disodium tetraborate pentahydrate  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| - Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used must not exceed 20% of the ex-works price of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex Chapter 29 | Organic chemicals; except for goods of heading 2915, 2933 and 2934, sub-heading 2905 43 to 2905 45, and the goods specified in Column 2 of the entries for ex 2905 and ex 2932 | 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 non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex  2905 | Metal alcoholates of alcohols of this heading and of ethanol; except for goods of sub-heading 2905 43 to 2905 45 | 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 non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 2905 43 | Mannitol; D-glucitol (sorbitol); Glycerol | Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 2905 44 | Mannitol; D-glucitol (sorbitol); Glycerol | Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 2905 45 | Mannitol; D-glucitol (sorbitol); Glycerol | Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any sub-heading, except that of the good. However, materials of the same sub-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 non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex  2932 | - Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading 2915 and 2916 used must not exceed 20% of the ex-works price of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used must not exceed 20% of the ex-works price of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 2934 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used must not exceed 20% of the ex-works price of the good  or  Manufacture in which the value of all the non-originating 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 non-originating 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 non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for goods of heading 3301 | 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 non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | 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 non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex 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; except for the goods specified in Column 2 of the entry for ex 3404 | 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 non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| ex  3404 | Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture from materials of any heading |  |
| 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 non-originating 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 non-originating 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 non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex Chapter 38 | Miscellaneous chemical products; except for goods of heading 3823 and sub-heading 3806 30, 3809 10 and 3824 60, and the goods specified in Column 2 of the entries for ex 3803, ex 3805 and ex 3807 | 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 non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex  3803 | Refined tall oil | Refining of crude tall oil  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex  3805 | Spirits of sulphate turpentine, purified | Purification by distillation or refining of raw spirits of sulphate turpentine  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 3806  30 | Ester gums | Manufacture from resin acids  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex  3807 | Wood pitch (wood tar pitch) | Distillation of wood tar  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 3809  10 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylaceous substances | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols | Manufacture from materials of any heading, including other materials of heading 3823  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 3824  60 | Sorbitol other than that of sub-heading 2905  44 | Manufacture from materials of any sub-heading, except that of the good and except materials of sub-heading 2905 44. However, materials of the same sub-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 non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex Chapter 39 | Plastics and articles thereof; except for the goods specified in Column 2 of the entries for ex 3907, ex 3920 and ex 3921 | 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 50% of the ex-works price of the good |  |
| ex  3907 | - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | 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 50% of the ex-works price of the good [(4)](https://www.legislation.gov.uk/uksi/2023/557/made#f01006)  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| - Polyester | Manufacture from materials of any heading, except that of the good  or  Manufacture from polycarbonate of tetrabromo-(bisphenol A)  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex  3920 | Ionomer sheets or film | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex  3921 | Foils of plastic, metallised | Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron [(5)](https://www.legislation.gov.uk/uksi/2023/557/made#f01007)  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex Chapter 40 | Rubber and articles thereof; except for goods of heading 4012 | 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 70% of the ex-works price of the good |  |
| 4012 | Retreaded or used pneumatics tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: |  |  |
| - Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres |  |
| - Other | Manufacture from materials of any heading, except those of headings 4011 and 4012  or  Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for goods of heading 4101 to 4107, 4112 and 4113 | Manufacture from materials of any heading, except that of the good |  |
| 4101 to 4103 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by a note to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by a note to Chapter 41 | Manufacture from materials of any heading |  |
| 4104 to 4106 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91,  or  Manufacture from materials of any heading, except that of the good |  |
| 4107 | Leather further prepared after tanning or crusting | Manufacture from materials of any heading, except that of the good. However, materials of sub-headings 4104  41, 4104  49, 4105  30, 4106  22, 4106  32 and 4106  92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place |  |
| 4112 to 4113 | Leather further prepared after tanning or crusting | Manufacture from materials of any heading, except that of the good. However, materials of sub-headings 4104  41, 4104  49, 4105  30, 4106  22, 4106  32 and 4106  92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place |  |
| 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 70% of the ex-works price of the good |  |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for goods of heading 4301 and 4303, and the goods specified in Column 2 of the entry for ex 4302 | 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 70% of the ex-works price of the good |  |
| 4301 | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier’s use), other than raw hides and skins of heading 4101, 4102 or 4103 | Manufacture from materials of any heading |  |
| ex  4302 | Tanned or dressed furskins, assembled: |  |  |
| - Plates, crosses and similar forms | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins |  |
| - Other | Manufacture from non-assembled, tanned or dressed furskins |  |
| 4303 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading 4302 |  |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for the goods specified in Column 2 of the entries for 4407, 4408, 4410 to 4413, 4415, 4418 and 4421 | 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 70% of the ex-works price of the good |  |
| ex  4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6  mm, planed, sanded or end-jointed | Planing, sanding or end-jointing |  |
| ex  4408 | Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6  mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6  mm, planed, sanded or end-jointed | Splicing, planing, sanding or endjointing |  |
| ex  4410 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |  |
| ex  4411 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |  |
| ex  4412 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |  |
| ex  4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |  |
| ex  4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size |  |
| ex  4418 | - Builders’ joinery and carpentry of wood | Manufacture from materials of any heading, except that of the good. However, cellular wood panels, shingles and shakes may be used |  |
| - Beadings and mouldings | Beading or moulding |  |
| ex  4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading 4409 |  |
| 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 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 non-originating 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 non-originating 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 non-originating 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 non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| ex Chapter 50 | Silk; except for goods of heading 5004 to 5007, and the goods specified in Column 2 of the entry for ex 5003 | Manufacture from materials of any heading, except that of the good |  |
| ex  5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste |  |
| 5004 to 5006 | Silk yarn and yarn spun from silk waste | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5007 | Woven fabrics of silk or of silk waste: | Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving  or  Weaving accompanied by dyeing  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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for goods of heading 5106 to 5113 | Manufacture from materials of any heading, except that of the good |  |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair | 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  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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| ex Chapter 52 | Cotton; except for goods of heading 5204 to 5212 | Manufacture from materials of any heading, except that of the good |  |
| 5204 to 5207 | Yarn and thread of cotton | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5208 to 5212 | Woven fabrics of cotton | 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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 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 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5309 to 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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5407 and 5408 | Woven fabrics of man-made filament 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  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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5501 to 5507 | Man-made staple fibres | Extrusion of man-made fibres |  |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5512 to 5516 | Woven fabrics of man-made 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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for goods of heading 5602 to 5606 | 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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: |  |  |
| - Needleloom felt | Extrusion of man-made fibres accompanied by fabric formation,  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  or  Fabric formation alone in the case of felt made from natural fibres [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| - Other | Extrusion of man-made fibres accompanied by fabric formation,  or  Fabric formation alone in the case of other felt made from natural fibres [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 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 |  |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: |  |  |
| - Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered |  |
| - Other | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Extrusion of man-made fibres accompanied by spinning or spinning of natural or man-made staple fibres [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5606 | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | 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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 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  Extrusion of man-made fibres accompanied by non-woven techniques including needle punching [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008)  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; except for goods of heading 5805 and 5810 | 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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 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 |  |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price 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: |  |  |
| - Containing not more than 90% by weight of textile materials | Weaving |  |
| - Other | 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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 5905 | Textile wall coverings: |  |  |
| - Impregnated, coated, covered or laminated with rubber, plastics or other materials | Weaving accompanied by dyeing or by coating |  |
| - Other | 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  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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008): |  |
| 5906 | Rubberised textile fabrics, other than those of heading 5902: |  |  |
| - 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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials | Extrusion of man-made fibres accompanied by weaving |  |
| - Other | Weaving accompanied by dyeing or by coating  or  Dyeing of yarn of natural fibres accompanied by weaving |  |
| 5907 to 5908 | 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 |  |
| 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: |  |  |
| - Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas-mantle fabric |  |
| - Other | Manufacture from materials of any heading, except that of the good |  |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: |  |  |
| - Polishing discs or rings other than of felt of heading 5911 | Weaving |  |
| - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 | Extrusion of man-made fibres or spinning of natural or of man-made staple fibres, in each case accompanied by weaving  or  Weaving accompanied by dyeing or by coating  Only the following yarns may be used:  - coir yarn  - yarn of polytetrafluoroethylene (12),  - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,  - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,  - monofil of polytetrafluoroethylene (12),  - yarn of synthetic textile fibres of poly(p-phenylene terephthalamide),  - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (12)  - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid |  |
| - Other | Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008)  or  Weaving accompanied by dyeing or by coating |  |
| 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 |  |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: |  |  |
| - 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) [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| - 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) [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for goods of heading 6213, 6214 and 6217, and the goods specified in Column 2 of the entries for ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, ex 6211, ex 6212 and ex 6216 | 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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008)[(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| ex  6202 | Women’s, girls’ and babies’ clothing and clothing accessories for babies, embroidered | 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 [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| ex  6204 | Women’s, girls’ and babies’ clothing and clothing accessories for babies, embroidered | 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 [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| ex  6206 | Women’s, girls’ and babies’ clothing and clothing accessories for babies, embroidered | 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 [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| ex  6209 | Women’s, girls’ and babies’ clothing and clothing accessories for babies, embroidered | 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 [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| ex  6211 | Women’s, girls’ and babies’ clothing and clothing accessories for babies, embroidered | 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 [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| ex  6212 | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted: |  |  |
| - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Knitting and making-up (including cutting) [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) [(9)](https://www.legislation.gov.uk/uksi/2023/557/made#f01011) |  |
| - 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) [(9)](https://www.legislation.gov.uk/uksi/2023/557/made#f01011) |  |
| ex  6210 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | Weaving accompanied by making-up (including cutting)  or  Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the good, accompanied by making-up (including cutting) [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| ex  6216 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | Weaving accompanied by making-up (including cutting)  or  Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the good, accompanied by making-up (including cutting) [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: |  |  |
| - Embroidered | 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 [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010)  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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008)[(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| - Other | 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 [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008)[(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: |  |  |
| - Embroidered | 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 [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Weaving accompanied by making-up (including cutting)  or  Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the good, accompanied by making-up (including cutting) [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| - Interlinings for collars and cuffs, cut out | Manufacture from materials of any heading, except that of the good, and in which the value of all the materials used does not exceed 40% of the ex-works price of the good |  |
| - Other | Weaving accompanied by making-up (including cutting) [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010) |  |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for goods of heading 6301 to 6308 | Manufacture from materials of any heading, except that of the good |  |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: |  |  |
| - Of felt, of nonwovens | Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| Other: |  |  |
| - Embroidered | Weaving or knitting 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 [(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010)[(10)](https://www.legislation.gov.uk/uksi/2023/557/made#f01012) |  |
| Other | Weaving or knitting accompanied by making-up (including cutting) |  |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Extrusion of man-made fibres or spinning of natural or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008) |  |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: |  |  |
| - Of nonwovens | Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching |  |
| - Other | Weaving accompanied by making-up (including cutting) [(6)](https://www.legislation.gov.uk/uksi/2023/557/made#f01008)[(8)](https://www.legislation.gov.uk/uksi/2023/557/made#f01010)  or  Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the good, accompanied by making-up (including cutting) |  |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the non-originating materials used does not exceed 40% of the ex-works price of the good |  |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating materials may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set |  |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for goods of heading 6406 | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture from materials of any heading, except that of the good |  |
| 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 non-originating 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 |  |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for the goods specified in Column 2 of the entries for ex 6803, ex 6812 and ex 6814 | 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 70% of the ex-works price of the good |  |
| ex  6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate |  |
| ex  6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading |  |
| ex  6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) |  |
| 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 50% of the ex-works price of the good |  |
| ex Chapter 70 | Glass and glassware; except for goods of heading 7006, 7010, 7013 and the goods specified in Column 2 of the entry for ex 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 70% of the ex-works price of the good |  |
| 7006 | Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: |  |  |
| - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII (Semiconductor Equipment and Materials Institute Incorporated) -standards [(7)](https://www.legislation.gov.uk/uksi/2023/557/made#f01009) | Manufacture from non-coated glass-plate substrate of heading 7006 |  |
| - Other | Manufacture from materials of heading 7001 |  |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the good  or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the good |  |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | Manufacture from materials of any heading, except that of the good  or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the good  or  Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50% of the ex-works price of the good |  |
| ex  7019 | Articles (other than yarn) of glass fibres | Manufacture from uncoloured slivers, rovings, yarn or chopped strands, or glass wool |  |
| 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, 7110, 7115, 7117, and the goods specified in Column 2 of the entries for ex 7107, ex 7109 and ex 7111 | 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 70% of the ex-works price of the good |  |
| 7106 | Precious metals: |  |  |
| - Unwrought | 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 |  |
| - Semi-manufactured or in powder form | Manufacture from unwrought precious metals |  |
| 7108 | Precious metals: |  |  |
| - Unwrought | 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 |  |
| - Semi-manufactured or in powder form | Manufacture from unwrought precious metals |  |
| 7110 | Precious metals: |  |  |
| - Unwrought | 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 |  |
| - Semi-manufactured or in powder form | Manufacture from unwrought precious metals |  |
| ex  7107 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |  |
| ex  7109 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |  |
| ex  7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |  |
| 7115 | Other articles of precious metal or of metal clad with precious metal | Manufacture from materials of any heading, except that of the good |  |
| 7117 | Imitation jewellery | Manufacture from materials of any heading, except that of the good  or  Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex Chapter 72 | Iron and steel; except for goods of heading 7207 to 7217, 7219 to 7223, 7224 to 7229, and of sub-heading 7218 91, 7218 99 and 7224 90 | Manufacture from materials of any heading, except that of the good |  |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206 |  |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207 |  |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading 7207 |  |
| 7218  91 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218  10 |  |
| 7218  99 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218  10 |  |
| 7219 to 7222 | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7218 |  |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading 7218 |  |
| 7224  90 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224  10 |  |
| 7225 to 7228 | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224 |  |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading 7224 |  |
| ex Chapter 73 | Articles of iron or steel; except for goods of heading 7202, 7304 to 7306, 7308, and the goods specified in Column 2 of the entries for ex 7301, ex 7307 and ex 7315 | Manufacture from materials of any heading, except that of the good |  |
| ex  7301 | Sheet piling | Manufacture from materials of heading 7207 |  |
| 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading 7206 |  |
| 7304 to 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224 |  |
| ex  7307 | Tube or pipe fittings of stainless steel | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the good |  |
| 7308 | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the good. However, welded angles, shapes and sections of heading 7301 may not be used |  |
| ex  7315 | Skid chain | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the good |  |
| ex Chapter 74 | Copper and articles thereof; except for goods of heading 7403 | Manufacture from materials of any heading, except that of the good |  |
| 7403 | Refined copper and copper alloys, unwrought | Manufacture from materials of any heading |  |
| Chapter 75 | Nickel and articles thereof | Manufacture from materials of any heading, except that of the good |  |
| ex Chapter 76 | Aluminium and articles thereof; except for goods of heading 7601 and 7607 | Manufacture from materials of any heading, except that of the good |  |
| 7601 | Unwrought aluminium | Manufacture from materials of any heading |  |
| 7607 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2  mm | Manufacture from materials of any heading, except that of the good and heading 7606 |  |
| Chapter 77 | Reserved for possible future use in the Harmonised System |  |  |
| ex Chapter 78 | Lead and articles thereof; except for goods of heading 7801 | Manufacture from materials of any heading, except that of the good |  |
| 7801 | Unwrought lead: |  |  |
| - Refined lead | Manufacture from materials of any heading |  |
| - Other | Manufacture from materials of any heading, except that of the good. However, waste and scrap of heading 7802 may not be used |  |
| 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 |  |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for goods of heading 8206, 8211, 8214 and 8215 | 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 70% of the ex-works price of the good |  |
| 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale | Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set |  |
| 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor | Manufacture from materials of any heading, except that of the good. However, knife blades and handles of base metal may be used |  |
| 8214 | Other articles of cutlery (for example; hair clippers, butchers’ or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture from materials of any heading, except that of the good. However, handles of base metal may be used |  |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture from materials of any heading, except that of the good. However, handles of base metal may be used |  |
| ex Chapter 83 | Miscellaneous articles of base metal; except for the goods specified in Column 2 of the entries for ex 8302 and ex 8306 | 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  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 |  |
| ex  8306 | Statuettes and other ornaments, of base metal | Manufacture from materials of any heading, except that of the good. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the good |  |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for goods of heading 8401, 8407, 8408, 8427 and 8482 | 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 70% of the ex-works price of the good |  |
| 8401 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation | Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| 8482 | Ball or roller bearings | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex 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; except for goods of heading 8501, 8502, 8513, 8519, 8521, 8523, 8525 to 8528, 8536 to 8537, 8544 to 8549, of sub-heading 8540 11 and 8540 12, and the goods specified in Column 2 of the entries for ex 8542 31 to ex 8542 33 and ex 8532 39 | 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 70% of the ex-works price of the good |  |
| 8501, 8502 | Electric motors and generators; Electric generating sets and rotary converters | Manufacture from materials of any heading, except that of the good and of heading 8503  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8513 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512 | 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 50% of the ex-works price of the good |  |
| 8519 | Sound recording and sound reproducing apparatus | Manufacture from materials of any heading, except that of the good and of heading 8522  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture from materials of any heading, except that of the good and of heading 8522  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8523 | Discs, tapes, solid-state non-volatile storage devices, ‘smart cards’ and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders | Manufacture from materials of any heading, except that of the good and of heading 8529  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture from materials of any heading, except that of the good and of heading 8529  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture from materials of any heading, except that of the good and of heading 8529  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8528 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus | Manufacture from materials of any heading, except that of the good and of heading 8529  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8535 to 8537 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity | Manufacture from materials of any heading, except that of the good and of heading 8538  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8540  11 and 8540  12 | Cathode ray television picture tubes, including video monitor cathode ray tubes | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex  8542  31 | Monolithic integrated circuits | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good  or  The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled or tested in a non-party |  |
| ex  8542  32 | Monolithic integrated circuits | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good  or  The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled or tested in a non-party |  |
| ex  8542  33 | Monolithic integrated circuits | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good  or  The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled or tested in a non-party |  |
| ex  8542  39 | Monolithic integrated circuits | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good  or  The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled or tested in a non-party |  |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8549 | Electrical and electronic waste and scrap | Manufacture in which the value of all the non-originating materials used does not exceed 50% 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 electro-mechanical) traffic signalling equipment of all kinds | Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for goods of heading 8711 | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | Manufacture from materials of any heading, except that of the good  or  Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for goods of heading 8806 and the goods specified in Column 2 of the entry for ex 8804 | 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 70% of the ex-works price of the good |  |
| ex  8804 | Rotochutes | Manufacture from materials of any heading, including other materials of heading 8804  or  Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| 8806 | Unmanned aircraft | Manufacture in which the value of all the non-originating materials used does not exceed 50% 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 70% of the ex-works price of the good |  |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for goods of heading 9002 and 9033 | 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 70% of the ex-works price of the good |  |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| 9033 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Manufacture in which the value of all the non-originating materials used does not exceed 50% of the ex-works price of the good |  |
| Chapter 91 | Clocks and watches and parts thereof | Manufacture in which the value of all the non-originating 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 non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the non-originating 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 non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for the goods specified in Column 2 of the entry for ex 9506 | 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 70% of the ex-works price of the good |  |
| ex  9506 | Golf clubs and parts thereof | Manufacture from materials of any heading, except that of the good. However, roughly-shaped blocks for making golf-club heads may be used |  |
| ex Chapter 96 | Miscellaneous manufactured articles; except for goods of heading 9601 to 9603, 9605, 9606, 9608, 9612, 9614, and of sub-heading 9613 20 | 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 70% of the ex-works price of the good |  |
| 9601 and 9602 | Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding.  Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin | Manufacture from materials of any heading |  |
| 9603 | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees) | Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating materials may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set |  |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture from materials of any heading, except that of the good, and in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| 9608 | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 | Manufacture from materials of any heading, except that of the good. However, nibs or nib-points of the same heading as the good may be used |  |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture from materials of any heading, except that of the good, and in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the good |  |
| 9613  20 | Pocket lighters, gas fuelled, refillable | Manufacture in which the total value of the materials of heading 9613 used does not exceed 30% of the ex-works price of the good |  |
| 9614 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof | Manufacture from materials of any heading |  |
| Chapter 97 | Works of art, collectors’ pieces and antiques | Manufacture from materials of any heading, except that of the good |  |