| **Classification** | **Description** | **PSR** | **PSR2** |
| --- | --- | --- | --- |
| Chapter 1 | Live animals | All the animals of Chapter 1 shall be wholly obtained |  |
| Chapter 2 | Meat and edible meat offal | Manufacture in which all the meat and edible meat offal in the products of this Chapter is wholly obtained |  |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all materials of Chapter 3 used are wholly obtained |  |
| Chapter 4 | Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not elsewhere specified or included | Manufacture in which all the materials of Chapter 4 used are wholly obtained |  |
| ex Chapter 5 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture from materials of any heading |  |
| ex 0511.91 | Inedible fish eggs and roes | All the eggs and roes are wholly obtained |  |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which all the materials of Chapter 6 used are wholly obtained |  |
| Chapter 7 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained |  |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained |  |
| Chapter 9 | Coffee, tea, maté and spices | Manufacture from materials of any heading |  |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used are wholly obtained |  |
| Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten | Manufacture in which all the materials of Chapters 8, 10 and 11, headings 07.01, 07.14, 23.02 and 23.03, and sub-heading 0710.10 used are wholly obtained |  |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 13 | Lac; gums, resins and other vegetable saps and extracts; except for: | Manufacture from materials of any heading |  |
| ex 13.02 | Pectic substances, pectinates and pectates | Manufacture from materials of any heading and in which the weight of sugar used does not exceed 40% of the weight of the final product |  |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture from materials of any heading |  |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: | Manufacture from materials of any heading, except that of the product |  |
| 15.04 to 15.06 | Fats and oils and their fractions, of fish or marine mammals; wool grease and fatty substances derived therefrom (including lanolin); other animal fats and oils and their fractions, whether or not refined, but not chemically modified | Manufacture from materials of any heading |  |
| 15.08 | Groundnut oil and its fractions, whether or not refined, but not chemically modified | Manufacture from materials of any subheading, except that of the product |  |
| 15.09 and 15.10 | Olive oil and its fractions | Manufacture in which all the vegetable materials used are wholly obtained |  |
| 15.11 | Palm oil and its fractions, whether or not refined, but not chemically modified | Manufacture from materials of any subheading, except that of the product |  |
| ex 15.12 | Sunflower seed oils and their fractions  - for technical or industrial uses other than the manufacture of foodstuffs for human consumption  - other | Manufacture from materials of any heading, except that of the product  Manufacture in which all the vegetable materials used are wholly obtained |  |
| 15.15 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified | Manufacture from materials of any subheading, except that of the product |  |
| ex 15.16 | Fats and oils and their fractions, of fish | Manufacture from materials of any heading |  |
| 15.20 | Glycerol, crude; glycerol waters and glycerol lyes | Manufacture from materials of any heading |  |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture in which all the materials of Chapter 2, 3 and 16 used are wholly obtained |  |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any heading, except that of the product |  |
| 17.02 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:  - Chemically-pure maltose and fructose  - Other | Manufacture from materials of any heading, including other materials of heading 17.02  Manufacture from materials of any heading, except that of the product, in which the weight of the materials of heading 11.01 to 11.08, 17.01 and 17.03 used does not exceed 30% of the weight of the final product |  |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture from materials of any heading, except that of the product, in which:  -the weight of sugar used does not exceed 40% of the weight of the final product  or  - the value of sugar used does not exceed 30% of the ex-works price of the product |  |
| ex Chapter 18 | Cocoa and cocoa preparations; except for: | Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product |  |
| ex 18.06 | Chocolate and other food preparations containing cocoa; except for: | Manufacture from materials of any heading, except that of the product, in which:  the weight of sugar used does not exceed 40% of the weight of the final product  or  - the value of sugar used does not exceed 30% of the ex-works price of the product |  |
| 1806.10 | Cocoa powder, containing added sugar or other sweetening matters | Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product |  |
| 19.01 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:  - Malt extract  - Other | Manufacture from cereals of Chapter 10  Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product |  |
| 19.02 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared | Manufacture from materials of any heading, except that of the product, in which:  - the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product, and  - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product |  |
| 19.03 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms | Manufacture from materials of any heading, except potato starch of heading 11.08 |  |
| 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included | Manufacture from materials of any heading, except that of the product, in which:  - the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product, and  - the weight of sugar used does not exceed 40% of the weight of the final product |  |
| 19.05 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product |  |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture from materials of any heading, except that of the product |  |
| 20.02 and 20.03 | Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid | Manufacture from materials of any heading, except that of the product, in which all the materials of Chapter 7 used are wholly obtained |  |
| 20.06 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) | Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product |  |
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter | Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product |  |
| ex 20.08 | Products, other than:  - Nuts, not containing added sugar or spirits  - Peanut butter; mixtures based on cereals; palm hearts; maize (corn)  - Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40% of the weight of the final product |  |
| 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product |  |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture from materials of any heading, except that of the product |  |
| 21.03 | - Sauces and preparations therefor; mixed condiments and mixed seasonings  - Mustard flour and meal and prepared mustard | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used  Manufacture from materials of any heading |  |
| 21.05 | Ice cream and other edible ice, whether or not containing cocoa | Manufacture from materials of any heading, except that of the product, in which:  - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product  and  - the combined weight of sugar and of the materials of Chapter 4 used does not exceed 60% of the weight of the final product |  |
| 21.06 | Food preparations not elsewhere specified or included | Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product |  |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | Manufacture from materials of any heading, except that of the product, in which all the materials of sub-headings 0806.10, 2009.61, 2009.69 used are wholly obtained |  |
| 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09 | Manufacture from materials of any heading, except that of the product |  |
| 22.07 and 22.08 | Undenatured ethyl alcohol of an alcoholic strength by volume of higher or less than 80% vol; spirits, liqueurs and other spirituous beverages | Manufacture from materials of any heading, except heading 22.07 or 22.08, in which all the materials of sub-headings 0806.10, 2009.61, 2009.69 used are wholly obtained |  |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture from materials of any heading, except that of the product |  |
| 23.09 | Preparations of a kind used in animal feeding | Manufacture in which:  - all the materials of Chapters 2 and 3 used are wholly obtained,  - the weight of materials of Chapters 10 and 11 and headings 23.02 and 23.03 used does not exceed 20% of the weight of the final product,  - the individual weight of sugar and the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and  - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50% of the weight of the final product |  |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture from materials of any heading in which the weight of materials of heading 24.01 does not exceed 30% of the total weight of materials of Chapter 24 used |  |
| 24.01 | Unmanufactured tobacco; tobacco refuse | Manufacture in which all materials of heading 24.01 are wholly obtained |  |
| ex 24.02 | Cigarettes, of tobacco or of tobacco substitutes | Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub-heading 2403.19, in which at least 10% by weight of all materials of heading 24.01 used is wholly obtained |  |
| ex 24.03 | Products intended for inhalation through heated delivery or other means, without combustion | Manufacture from materials of any heading, except that of the product, in which at least 10% by weight of all materials of heading 24.01 used is wholly obtained |  |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture from materials of any heading, except that of the product, or  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product |  |
| ex 25.19 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used |  |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for: | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex 27.07 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es)[[1]](#footnote-1)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |  |
| 27.10 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils | Operations of refining and/or one or more specific process(es)[[2]](#footnote-2)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex- works price of the product |  |
| 27.11 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es)[[3]](#footnote-3)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |  |
| 27.12 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es)[[4]](#footnote-4)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |  |
| 27.13 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process(es)[[5]](#footnote-5)  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |  |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex Chapter 29 | Organic chemicals; except for: | Specific process(es)[[6]](#footnote-6)  or  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex 29.01 | Acyclic hydrocarbons for use as power or heating fuels | Specific process(es)[[7]](#footnote-7)  or  Operations of refining and/or one or more specific process(es)[[8]](#footnote-8)  or  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |  |
| ex 29.02 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | Specific process(es)[[9]](#footnote-9)  or  Operations of refining and/or one or more specific process(es)[[10]](#footnote-10)  or  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |  |
| ex 29.05 | Metal alcoholates of alcohols of this heading and of ethanol | Specific process(es)[[11]](#footnote-11)  or  Manufacture from materials of any heading, including other materials of heading 29.05. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 30 | Pharmaceutical products | Specific process(es)[[12]](#footnote-12)  or  Manufacture from materials of any heading |  |
| Chapter 31 | Fertilizers | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; | Specific process(es)[[13]](#footnote-13)  or  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; | Specific process(es)[[14]](#footnote-14)  or  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 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; | Specific process(es)[[15]](#footnote-15)  or  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; | Specific process(es)[[16]](#footnote-16)  or  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |  |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Specific process(es)[[17]](#footnote-17)  or  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 37 | Photographic or cinematographic goods | Specific process(es)[[18]](#footnote-18)  or  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex Chapter 38 | Miscellaneous chemical products; except for: | Specific process(es)[[19]](#footnote-19)  or  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex 38.11 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: |  |  |
| -Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals | Specific process(es)[[20]](#footnote-20)  or  Manufacture in which the value of all the materials of heading 38.11 used does not exceed 50% of the ex-works price of the product |  |
| ex 3824.99 and ex 3826.00 | Biodiesel | Manufacture in which biodiesel is obtained through transesterification and/or esterification or through hydro-treatment |  |
| Chapter 39 | Plastics and articles thereof | Specific process(es)[[21]](#footnote-21)  or  Manufacture from materials of any heading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex 40.12 | Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres |  |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture from materials of any heading, except that of the product |  |
| 41.04 to 41.06 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Re-tanning of tanned leather  or  Manufacture from materials of any heading, except that of the product |  |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 43.02 | Tanned or dressed furskins, assembled: |  |  |
| - Plates, crosses and similar forms. | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins |  |
| - Other | Manufacture from non-assembled, tanned or dressed furskins |  |
| 43.03 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading 43.02 |  |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex 44.07 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed | Planing, sanding or end-jointing |  |
| ex 44.08 | Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed | Splicing, planing, sanding or end-jointing |  |
| ex 44.10 to ex 44.13 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |  |
| ex 44.15 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size |  |
| ex 44.18 | - Builders' joinery and carpentry of wood | Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used |  |
| - Beadings and mouldings | Beading or moulding |  |
| ex 44.21 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading 44.09 |  |
| Chapter 45 | Cork and articles of cork | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans | Manufacture from materials of any heading except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex Chapter 50 | Silk; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 50.03 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste |  |
| 50.04 to ex 50.06 | Silk yarn and yarn spun from silk waste | ([[22]](#footnote-22))  Spinning of natural fibres  or  Extrusion of man-made continuous filament combined with spinning  or  Extrusion of man-made continuous filament combined with twisting  or  Twisting combined with any mechanical operation |  |
| 50.07 | Woven fabrics of silk or of silk waste | ([[23]](#footnote-23))  Spinning of natural and/or man-made staple fibres combined with weaving  or  Extrusion of man-made filament yarn combined with weaving  or  Twisting or any mechanical operation combined with weaving  or  Weaving combined with dyeing  or  Yarn dyeing combined with weaving  or  Weaving combined with printing  or  Printing (as standalone operation) |  |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture from materials of any heading, except that of the product |  |
| 51.06 to 51.10 | Yarn of wool, of fine or coarse animal hair or of horsehair | ([[24]](#footnote-24))  Spinning of natural fibres  or  Extrusion of man-made fibres combined with spinning  or  Twisting combined with any mechanical operation |  |
| 51.11 to 51.13 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | ([[25]](#footnote-25))  Spinning of natural and/or man-made staple fibres combined with weaving  or  Extrusion of man-made filament yarn combined with weaving  or  Weaving combined with dyeing  or  Yarn dyeing combined with weaving  or  Weaving combined with printing  or  Printing (as standalone operation) |  |
| ex Chapter 52 | Cotton; except for: | Manufacture from materials of any heading, except that of the product |  |
| 52.04 to 52.07 | Yarn and thread of cotton | ([[26]](#footnote-26))  Spinning of natural fibres  or  Extrusion of man-made fibres combined with spinning  or  Twisting combined with any mechanical operation |  |
| 52.08 to 52.12 | Woven fabrics of cotton | ([[27]](#footnote-27))  Spinning of natural and/or man-made staple fibres combined with weaving  or  Extrusion of man-made filament yarn combined with weaving  or  Twisting or any mechanical operation combined with weaving  or  Weaving combined with dyeing or with coating or with laminating  or  Yarn dyeing combined with weaving  or  Weaving combined with printing  or  Printing (as standalone operation) |  |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture from materials of any heading, except that of the product |  |
| 53.06 to 53.08 | Yarn of other vegetable textile fibres;  paper yarn | ([[28]](#footnote-28))  Spinning of natural fibres  or  Extrusion of man-made fibres combined with spinning  or  Twisting combined with any mechanical operation |  |
| 53.09 to 53.11 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: | ([[29]](#footnote-29))  Spinning of natural and/or man-made staple fibres combined with weaving  or  Extrusion of man-made filament yarn combined with weaving  or  Weaving combined with dyeing or with coating or with laminating  or  Yarn dyeing combined with weaving  or  Weaving combined with printing  or  Printing (as standalone operation) |  |
| 54.01 to 54.06 | Yarn, monofilament and thread of man-made filaments | ([[30]](#footnote-30))  Spinning of natural fibres  or  Extrusion of man-made fibres combined with spinning  or  Twisting combined with any mechanical operation |  |
| 54.07 and 54.08 | Woven fabrics of man-made filament yarn | ([[31]](#footnote-31))  Spinning of natural and/or man-made staple fibres combined with weaving  or  Extrusion of man-made filament yarn combined with weaving  or  Twisting or any mechanical operation combined with weaving  or  Yarn dyeing combined with weaving  or  Weaving combined with dyeing or with coating or with laminating  or  Weaving combined with printing  or  Printing (as standalone operation) |  |
| 55.01 to 55.07 | Man-made staple fibres | Extrusion of man-made fibres |  |
| 55.08 to 55.11 | Yarn and sewing thread of man-made staple fibres | ([[32]](#footnote-32))  Spinning of natural fibres  or  Extrusion of man-made fibres combined with spinning  or  Twisting combined with any mechanical operation |  |
| 55.12 to 55.16 | Woven fabrics of man-made staple fibres: | ([[33]](#footnote-33))  Spinning of natural and/or man-made staple fibres combined with weaving  or  Extrusion of man-made filament yarn combined with weaving  or  Twisting or any mechanical operation combined with weaving  or  Weaving combined with dyeing or with coating or with laminating  or  Yarn dyeing combined with weaving  or  Weaving combined with printing  or  Printing (as standalone operation) |  |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | ([[34]](#footnote-34))  Spinning of natural fibres  or  Extrusion of man-made fibres combined with spinning |  |
| 56.01 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps | Spinning of natural fibres  or  Extrusion of man-made fibres combined with spinning  or  Flocking combined with dyeing or printing  or  Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 56.02 | Felt, whether or not impregnated, coated, covered or laminated: |  |  |
| – Needleloom felt | ([[35]](#footnote-35))  Extrusion of man-made fibres combined with fabric formation,  However:  – polypropylene filament of heading 54.02,  – polypropylene fibres of heading 55.03 or 55.06, or  – polypropylene filament tow of heading 55.01,  of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product  or  Non-woven fabric formation alone in the case of felt made from natural fibres |  |
| – Other | ([[36]](#footnote-36))  Extrusion of man-made fibres combined with fabric formation,  or  Non-woven fabric formation alone in the case of other felt made from natural fibres |  |
| 56.03 | Nonwovens whether or not impregnated, coated, covered or laminated |  |  |
| 5603.11 to 5603.14 | Nonwovens whether or not impregnated, coated, covered or laminated of man-made filaments | Manufacture from  - directionally or randomly oriented filaments or  - substances or polymers of natural or man-made origin,  followed in both cases by bonding into a nonwoven |  |
| 5603.91 to 5603.94 | Nonwovens whether or not impregnated, coated, covered or laminated, other than of man-made filaments | Manufacture from  - directionally or randomly oriented staple fibres  and/or  - chopped yarns, of natural or man-made origin,  followed in both cases by bonding into a nonwoven |  |
| 56.04 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics: |  |  |
| – Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered |  |
| – Other | ([[37]](#footnote-37))  Spinning of natural fibres  or  Extrusion of man-made fibres combined with spinning  or  Twisting combined with any mechanical operation |  |
| 56.05 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal | ([[38]](#footnote-38))  Spinning of natural and/or man-made staple fibres  or  Extrusion of man-made fibres combined with spinning  or  Twisting combined with any mechanical operation |  |
| 56.06 | Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including  flock chenille yarn); loop wale-yarn | ([[39]](#footnote-39))  Extrusion of man-made fibres combined with spinning  or  Twisting combined with gimping  or  Spinning of natural and/or man-made staple fibres  or  Flocking combined with dyeing |  |
| Chapter 57 | Carpets and other textile floor coverings: | ([[40]](#footnote-40))  Spinning of natural and/or man-made staple fibres combined with weaving or with tufting  or  Extrusion of man-made filament yarn combined with weaving or with tufting  or  Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn  or  Tufting combined with dyeing or with printing  or  Flocking combined with dyeing or with printing  or  Extrusion of man-made fibres combined with non-woven techniques including needle punching  Jute fabric may be used as a backing. |  |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | ([[41]](#footnote-41))  Spinning of natural and/or man-made staple fibres combined with weaving or tufting  or  Extrusion of man-made filament yarn combined with weaving or with tufting  or  Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing  or  Tufting combined with dyeing or with printing  or  Flocking combined with dyeing or with printing  or  Yarn dyeing combined with weaving  or  Weaving combined with printing  or  Printing (as standalone operation) |  |
| 58.05 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture from materials of any heading, except that of the product |  |
| 58.10 | Embroidery in the piece, in strips or in motifs | Embroidering in which the value of all the materials of any heading, except that of the product, used does not exceed 50% of the ex-works price of the product |  |
| 59.01 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing  or  Flocking combined with dyeing or with printing |  |
| 59.02 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: |  |  |
| - Containing not more than 90% by weight of textile materials | Weaving |  |
| - Other | Extrusion of man-made fibres combined with weaving |  |
| 59.03 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02 | Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing  or  Weaving combined with printing  or  Printing (as standalone operation) |  |
| 59.04 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | ([[42]](#footnote-42))  Weaving combined with dyeing or with coating or with laminating or with metalizing  Jute fabric may be used as a backing. |  |
| 59.05 | Textile wall coverings: |  |  |
| – Impregnated, coated, covered or laminated with rubber, plastics or other materials | Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing |  |
| – Other | ([[43]](#footnote-43))  Spinning of natural and/or man-made staple fibres combined with weaving  or  Extrusion of man-made filament yarn combined with weaving  or  Weaving, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating  or  Weaving combined with printing  or  Printing (as standalone operation) |  |
| 59.06 | Rubberised textile fabrics, other than those of heading 59.02: |  |  |
| - Knitted or crocheted fabrics | ([[44]](#footnote-44))  Spinning of natural and/or man-made staple fibres combined with knitting/crocheting  or  Extrusion of man-made filament yarn combined with knitting/crocheting  or  Knitting or crocheting combined with rubberising  or  Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| – Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials | Extrusion of man-made fibres combined with weaving |  |
| – Other | Weaving, knitting or non-woven process combined with dyeing or with coating rubberising  or  Yarn dyeing combined with weaving, knitting or non-woven process  or  Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 59.07 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering  or  Flocking combined with dyeing or with printing  or  Printing (as standalone operation) |  |
| 59.08 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated: |  |  |
| -Incandescent gas mantles, impregnated | Manufacture from tubular knitted/crocheted gas mantle fabric |  |
| – Other | Manufacture from materials of any heading, except that of the product. |  |
| 59.09 to 59.11 | Textile articles of a kind suitable for industrial use: | ([[45]](#footnote-45))  Spinning of natural and/or of man-made staple fibres combined with weaving  or  Extrusion of man-made fibres combined with weaving  or  Weaving combined with dyeing or with coating or with laminating  or  Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 60 | Knitted or crocheted fabrics | ([[46]](#footnote-46))  Spinning of natural and/or man-made staple fibres combined with knitting/crocheting  or  Extrusion of man-made filament yarn combined with knitting/crocheting  or  Knitting/crocheting combined with dyeing or with flocking or with coating or with laminating or with printing  or  Flocking combined with dyeing or with printing  or  Yarn dyeing combined with knitting/crocheting  or  Twisting or texturing combined with knitting/crocheting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product |  |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: |  |  |
| - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | ([[47]](#footnote-47))([[48]](#footnote-48))  Knitting or crocheting combined with making-up including cutting of fabric |  |
| - Other | ([[49]](#footnote-49))  Spinning of natural and/or man-made staple fibres combined with knitting or crocheting  or  Extrusion of man-made filament yarn combined with knitting or crocheting  or  Knitting and making-up in one operation |  |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | ([[50]](#footnote-50))([[51]](#footnote-51))  Weaving combined with making-up including cutting of fabric  or  Making-up including cutting of fabric preceded by printing (as standalone operation) |  |
| ex 62.02, ex 62.04  ex 62.06, ex 62.09  and ex 62.11 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | ([[52]](#footnote-52))  Weaving combined with making-up including cutting of fabric  or  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product |  |
| ex 62.10 and  ex 62.16 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | ([[53]](#footnote-53))([[54]](#footnote-54))  Weaving combined with making-up including cutting of fabric  or  Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40% of the ex-works price of the product, combined with making-up including cutting of fabric |  |
| ex 62.12 | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | ([[55]](#footnote-55))([[56]](#footnote-56))  Knitting combined with making-up including cutting of fabric  or  Making-up including cutting of fabric preceded by printing (as standalone operation) |  |
| 62.13 and 62.14 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: |  |  |
| – Embroidered | ([[57]](#footnote-57))([[58]](#footnote-58))  Weaving combined with making-up including cutting of fabric  or  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product  or  Making-up including cutting of fabric preceded by printing (as standalone operation) |  |
| – Other | ([[59]](#footnote-59))([[60]](#footnote-60))  Weaving combined with making-up including cutting of fabric  or  Making-up preceded by printing (as standalone operation) |  |
| 62.17 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12: |  |  |
| – Embroidered | ([[61]](#footnote-61))  Weaving combined with making-up including cutting of fabric  or  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product  or  Making-up preceded by printing (as standalone operation) |  |
| – Fire-resistant equipment of fabric covered with foil of aluminised polyester | ([[62]](#footnote-62))  Weaving combined with making-up including cutting of fabric  or  Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40% of the ex-works price of the product combined with making-up including cutting of fabric |  |
| - Interlinings for collars and cuffs, cut out | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product |  |
| – Other | ([[63]](#footnote-63))  Weaving combined with making-up including cutting of fabric |  |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture from materials of any heading, except that of the product |  |
| 63.01 to 63.04 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: |  |  |
| – Of felt, of nonwovens | ([[64]](#footnote-64))  Non-woven fabric formation combined with making-up including cutting of fabric |  |
| - Other: |  |  |
| – – Embroidered | ([[65]](#footnote-65))([[66]](#footnote-66))  Weaving or knitting/crocheting combined with making-up including cutting of fabric  or  Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product |  |
| – – Other | ([[67]](#footnote-67))([[68]](#footnote-68))  Weaving or knitting/crocheting combined with making-up including cutting of fabric |  |
| 63.05 | Sacks and bags, of a kind used for the packing of goods | ([[69]](#footnote-69))  Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric |  |
| 63.06 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: |  |  |
| - Of nonwovens | ([[70]](#footnote-70))([[71]](#footnote-71))  Non-woven fabric formation combined with making-up including cutting of fabric |  |
| - Other | ([[72]](#footnote-72))([[73]](#footnote-73))  Weaving combined with making-up including cutting of fabric |  |
| 63.07 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |  |
| 63.08 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set |  |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 64.06 |  |
| 64.06 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture from materials of any heading, except that of the product |  |
| Chapter 65 | Headgear and parts thereof | Manufacture from materials of any heading, except that of the product |  |
| Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof: | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product |  |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 70 | Glass and glassware | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 70.10 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product  or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product |  |
| 70.13 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18) | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product |  |
| ex 71.02, ex 71.03 and ex 71.04 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture of materials of any subheading except that of the product |  |
| 71.06, 71.08 and 71.10 | Precious metals: |  |  |
| - Unwrought | Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10, or  electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10, or  fusion and/or alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals or purification |  |
| - Semi-manufactured or in powder form | Manufacture from unwrought precious metals |  |
| ex 71.07, ex 71.09 and ex 71.11 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |  |
| ex Chapter 72 | Iron and steel; except for: | Manufacture from materials of any heading, except that of the product |  |
| 72.07 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04 or 72.05 |  |
| 72.08 to 72.12 | Flat-rolled products of iron or non-alloy steel | Manufacture from semi-finished materials of heading 72.07 |  |
| 72.13 to 72.16 | Bars and sections bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms of heading 72.06 |  |
| 72.17 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading 72.07 |  |
| 7218.91 and  7218.99 | Semi-finished products | Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04 or 72.05 |  |
| 72.19 to 72.22 | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms of heading 72.18 |  |
| 72.23 | Wire of stainless steel | Manufacture from semi-finished materials of heading 72.18 |  |
| 7224.90 | Semi-finished products | Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04 or 72.05 |  |
| 72.25 to 72.28 | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms of heading 72.06, 72.18 or 72.24 |  |
| 72.29 | Wire of other alloy steel | Manufacture from semi-finished materials of heading 72.24 |  |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 73.01 | Sheet piling | Manufacture from materials of heading 72.07 |  |
| 73.02 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading 72.06 |  |
| 73.04, 73.05 and 73.06 | Tubes, pipes and hollow profiles, of iron or steel | Manufacture from materials of heading 72.06 to 72.12 and 72.18 or 72.24 |  |
| ex73.07 | Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product |  |
| 73.08 | Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 73.01 may not be used. |  |
| ex 73.15 | Skid chain | Manufacture in which the value of all the materials of heading 73.15 used does not exceed 50% of the ex-works price of the product |  |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| 74.03 | Refined copper and copper alloys, unwrought | Manufacture from materials of any heading |  |
| 74.08 | Copper wire | Manufacture:  -From materials of any heading, except that of the product, and  -In which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 75 | Nickel and articles thereof | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture:  -From materials of any heading, except that of the product, and  -In which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 76.01 | Unwrought aluminium | Manufacture:  -From materials of any heading, except that of the product, and  -In which the value of all the materials used does not exceed 50% of the ex-works price of the product  or  Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |  |
| 76.02 | Aluminium waste or scrap | Manufacture from materials of any heading, except that of the product |  |
| ex 76.16 | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture:  - From materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and  - In which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 78 | Lead and articles thereof | Manufacture from materials of any heading, except that of the product |  |
| Chapter 79 | Zinc and articles thereof | Manufacture from materials of any heading, except that of the product |  |
| Chapter 80 | Tin and articles thereof | Manufacture from materials of any heading, except that of the product |  |
| Chapter 81 | Other base metals; cermets; articles thereof | Manufacture from materials of any heading |  |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 82.06 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale | Manufacture from materials of any heading, except those of headings 82.02 to 82.05. However, tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set |  |
| Chapter 83 | Miscellaneous articles of base metal | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 84.07 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 84.08 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 84.25 to 84.30 | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:  Ships’ derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane  Fork-lift trucks; other works trucks fitted with lifting or handling equipment  Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)  Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers  Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers | Manufacture from materials of any heading, except that of the product and heading 84.31,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 84.44 to 84.47 | Machines for extruding, drawing, texturing or cutting man-made textile materials:  Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47  Weaving machines (looms):  Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting | Manufacture from materials of any heading, except that of the product and heading 84.48,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 84.56 to 84.65 | Machine tools for working any material by removal of material,  Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal  Lathes for removing metal  Machine tools | Manufacture from materials of any heading, except that of the product and heading 84.66,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 84.70 to 84.72 | Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers  Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data  Other office machines | Manufacture from materials of any heading, except that of the product and heading 84.73  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex Chapter 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: | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 85.01 to 85.02 | Electric motors and generators  Electric generating sets and rotary converters | Manufacture from materials of any heading, except that of the product and heading 85.03  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 85.19, 85.21 | Sound recording or sound reproducing apparatus  Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture from materials of any heading, except that of the product and heading 85.22  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 85.25 to 85.28 | Transmission apparatus for radio-broadcasting or television, television cameras, digital cameras and video camera recorders  Radar apparatus, radio navigational aid apparatus and radio remote control apparatus  Reception apparatus for radio-broadcasting  Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, or video recording or reproducing apparatus | Manufacture from materials of any heading, except that of the product and heading 85.29  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 85.35 to 85.37 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity: | Manufacture from materials of any heading, except that of the product and heading 85.38  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 8542.31 to 8542.39 | Monolithic integrated circuits | Diffusion in which integrated circuits are formed on a semi conductor substrate by the selective introduction of an appropriate dopant assembled or not and/or tested in a non-party  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 85.44 to 85.48 | Insulated wire, cable and other insulated electric conductors, optical fibre cables  Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, of a kind used for electrical purposes  Electrical insulators of any material  Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material  Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |  |
| 87.08 | Parts and accessories for vehicles of headings 87.01 to 87.05 | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 87.11 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 88 | Aircraft, spacecraft, and parts thereof | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 89 | Ships, boats and floating structures | Manufacture from materials of any heading, except that of the product; however, hulls of heading 89.06 may not be used  or  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |  |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product,  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| 9001.50 | Spectacle lenses of other materials than glass | Manufacture from materials of any heading, except that of the product  or  Manufacture in which one of the following operations is made:  - surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles  - coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 91 | Clocks and watches and parts thereof | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |  |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 95 | Toys, games and sports requisites; parts and accessories thereof | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 96 | Miscellaneous manufactured articles | Manufacture from materials of any heading, except that of the product  or  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |  |
| Chapter 97 | Works of art, collectors’ pieces and antiques | Manufacture from materials of any heading, except that of the product |  |

1. For the special conditions relating to ‘specific processes’, see Introductory Notes 8.1 and 8.3. [↑](#footnote-ref-1)
2. For the special conditions relating to ‘specific processes’, see Introductory Note 8.2. [↑](#footnote-ref-2)
3. For the special conditions relating to ‘specific processes’, see Introductory Note 8.2. [↑](#footnote-ref-3)
4. For the special conditions relating to ‘specific Processes’, see Introductory Note 8.2. [↑](#footnote-ref-4)
5. For the special conditions relating to ‘specific Processes’, see Introductory Notes 8.1 and 8.3. [↑](#footnote-ref-5)
6. See Introductory Note 9. [↑](#footnote-ref-6)
7. See Introductory Note 9. [↑](#footnote-ref-7)
8. For the special conditions relating to ‘specific processes’, see Introductory Note 9. [↑](#footnote-ref-8)
9. See Introductory Note 9. [↑](#footnote-ref-9)
10. For the special conditions relating to ‘specific processes’, see Introductory Note 9. [↑](#footnote-ref-10)
11. See Introductory Note 9. [↑](#footnote-ref-11)
12. See Introductory Note 9. [↑](#footnote-ref-12)
13. See Introductory Note 9. [↑](#footnote-ref-13)
14. See Introductory Note 9. [↑](#footnote-ref-14)
15. See Introductory Note 9. [↑](#footnote-ref-15)
16. See Introductory Note 9. [↑](#footnote-ref-16)
17. See Introductory Note 9. [↑](#footnote-ref-17)
18. See Introductory Note 9. [↑](#footnote-ref-18)
19. See Introductory Note 9. [↑](#footnote-ref-19)
20. See Introductory Note 9. [↑](#footnote-ref-20)
21. See Introductory Note 9. [↑](#footnote-ref-21)
22. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-22)
23. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-23)
24. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-24)
25. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-25)
26. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-26)
27. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-27)
28. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-28)
29. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-29)
30. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-30)
31. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-31)
32. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-32)
33. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-33)
34. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-34)
35. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-35)
36. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-36)
37. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-37)
38. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-38)
39. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-39)
40. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-40)
41. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-41)
42. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-42)
43. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-43)
44. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-44)
45. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-45)
46. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-46)
47. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-47)
48. See Introductory Note 7. [↑](#footnote-ref-48)
49. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-49)
50. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-50)
51. See Introductory Note 7. [↑](#footnote-ref-51)
52. See Introductory Note 7. [↑](#footnote-ref-52)
53. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-53)
54. See Introductory Note 7. [↑](#footnote-ref-54)
55. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-55)
56. See Introductory Note 7. [↑](#footnote-ref-56)
57. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-57)
58. See Introductory Note 7. [↑](#footnote-ref-58)
59. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-59)
60. See Introductory Note 7. [↑](#footnote-ref-60)
61. See Introductory Note 7. [↑](#footnote-ref-61)
62. See Introductory Note 7. [↑](#footnote-ref-62)
63. See Introductory Note 7. [↑](#footnote-ref-63)
64. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-64)
65. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-65)
66. See Introductory Note 7. [↑](#footnote-ref-66)
67. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-67)
68. See Introductory Note 7. [↑](#footnote-ref-68)
69. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-69)
70. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-70)
71. See Introductory Note 7. [↑](#footnote-ref-71)
72. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6. [↑](#footnote-ref-72)
73. See Introductory Note 7. [↑](#footnote-ref-73)