| Classification | Description | PSR | PSR2 |
| --- | --- | --- | --- |
| Chapter 01 | Live animals | All the animals of Chapter 1 shall be wholly obtained |  |
| Chapter 02 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained |  |
| Chapter 03 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all the materials of Chapter 3 used are wholly obtained |  |
| ex Chapter 04 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 4 used are wholly obtained |  |
| 0403 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which:  all the materials of Chapter 4 used are wholly obtained, and  the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex- works price of the product |  |
| ex Chapter 05 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 5 used are wholly obtained |  |
| ex 0502 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair |  |
| Chapter 06 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | All the products of Chapter 6 shall be wholly obtained |  |
| Chapter 07 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained |  |
| Chapter 08 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which:  - all the materials of Chapter 8 used are wholly obtained; and  - the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex- works price of the product |  |
| ex Chapter 09 | Coffee, tea, mate and spices; except for: | Manufacture from materials of any heading |  |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture in which all the materials of Chapter 9 used are wholly obtained (2) |  |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used are wholly obtained |  |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all edible vegetables, roots and tubers of Chapter 7, fruits of Chapter 8 and cereals of Chapter 10 used are wholly obtained |  |
| 1101 | Wheat flour | Manufacture from materials of any heading, except that of the product |  |
| ex 1102 | Maize (com) flour | Manufacture:  from materials of any heading, except that of the product, and  in which the weight of white maize of heading 1005 used does not exceed 50 per cent of the total weight of the product |  |
| ex 1106 | Flour, meal and powder of the dried, shelled leguminous  vegetables of heading 0713 | Manufacture from materials of any heading, except that of the product |  |
| ex 1108 | Maize (com) starch | Manufacture:  from materials of any heading, except that of the product, and  in which the weight of yellow maize of heading 1005 used does not exceed 20 per cent of the total weight of the product |  |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous  grains, seeds and fruit; industrial  or medicinal plants; straw and fodder | Manufacture in which all the materials  of Chapter 12 used are wholly  obtained |  |
| 1301 | Lac; natural gums, resins, gum-resins and  oleoresins (for example, balsams) | Manufacture in which the value of all  the materials of heading 1301 used  does not exceed 50 per cent of the  ex-works price of the product |  |
| 1302 | Vegetable saps and extracts; pectic  substances, pectinates and pectates; agar agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: |  |  |
| – Mucilages and thickeners, modified, derived from vegetable products | Manufacture from non-modified  mucilages and thickeners |  |
| – Pectic substances, pectinates and pectates | Manufacture in which the value of all  the materials used does not exceed 50 per cent of the ex-works price of the product |  |
| – Other | Manufacture from materials of any  heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all the materials of Chapter 14 used are wholly obtained |  |
| 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 |  |
| 1507 to 1508 | Soya-bean oil, ground nut oil, and their fractions, but not chemically modified | Manufacture from materials of any heading, except that of the product |  |
| 1509 to 1511 | Olive oil, other oils obtained solely from olives, palm oil and their fractions, but not chemically modified | Manufacture in which all the vegetable materials used are wholly obtained |  |
| 1512 to 1515 | Sunflower-seed, safflower or cotton-seed, coconut (copra), palm kernel, babassu, rape, colza, mustard, other fixed vegetable  fats and oils (including jojoba oil) and their fractions, but not chemically modified | Manufacture from materials of any heading, except that of the product(3) |  |
| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared | Manufacture in which the value of all the materials used does not exceed 20 per cent of the ex-works price of the product ( 3 ) |  |
| 1517 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 | Manufacture in which:  — at least 40 per cent by weight of all the materials of Chapter 4 used are originating, and  — the value of all the materials used does not exceed 20 per cent of the ex-works price of the product (3) |  |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates) | Manufacture:  — from animals of Chapter 1, and  — in which all the materials of Chapter 3 used are wholly obtained |  |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any other chapter, except that of the product |  |
| 1702 | 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 | Manufacture from materials of any other chapter, except that of the product and Chapter 11 |  |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture:  — from materials of any heading, except that of the product, and  — in which the value of all the materials of Chapter 17 used does not exceed 50 per cent of the ex-works price of the product |  |
| ex Chapter 18 | Cocoa and cocoa preparations;  except for: | Manufacture in which all the materials of Chapter 18 used are wholly obtained |  |
| 1803 to 1805 | Cocoa paste, whether or not defatted; cocoa butter, fat and oil; cocoa powder, not containing added sugar or other sweetening matter | Manufacture:  — from materials of any heading, except that of the product, and  — in which the weight of cocoa of headings 1801 and 1802 used does not exceed 50 per cent of the total weight of the product (4) |  |
| 1806 | Chocolate and other food preparations containing cocoa | Manufacture:  — from materials of any heading, except that of the product, and  in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product |  |
| 1901 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 per cent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: |  |  |
| - Malt extract | Manufacture from cereals of Chapter 10 |  |
| - "Dulce de leche" ("arequipe" or "manjar blanco") | Manufacture:  from materials of any heading, except that of the product, and  in which the weight of all the materials of Chapter 4 used does not exceed 50 per cent of the total weight of the product |  |
| - Other dairy preparations  containing more than 10 per cent by weight of milk solids | Manufacture from materials of any heading, except that of the product |  |
| -Other | Manufacture:  from materials of any heading, except that of the product, and  in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product |  |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: |  |  |
| - Containing 20 per cent or less by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the materials of Chapter 11 used are originating. However, durum  wheat and its derivatives of Chapter 11 may be used |  |
| - Containing more than 20 per cent by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which:  all the materials of Chapter 11 used are originating. However, durum wheat and its deriva­tives of Chapter 11 may be used, and  all the materials of Chapters 2 and 3 used are wholly obtained |  |
| 1903 | 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 from potato starch of heading 1108 |  |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, com flakes); cereals (other than maize (com)) 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 those of heading 1806,  in which all the materials of  Chapter 11 used are orig­inating. However, durum  wheat and Zea indurate maize, and their derivatives of Chapter 11 may be used, and  in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product |  |
| 1905 | 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 those of Chapter 11, and  in which mixes and doughs for the preparation of bakers' wares classified in heading 1901 do not exceed 20 per cent of the ex-works price of the product |  |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all the vegetables, fruits and nuts of Chapters 7 and 8 used are wholly obtained |  |
| ex 2001 | Yams, sweet potatoes and similar edible parts of plants containing  5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid | Manufacture from materials of any heading, except that of the product |  |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacéd or crystallised) | Manufacture in which:  the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and  the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex- works price of the product |  |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter | Manufacture in which:  — the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and  — the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex- works price of the product |  |
| ex 2008 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, except for | Manufacture in which:  the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and  the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex- works price of the product |  |
| - Nuts, not containing added sugar or spirits | Manufacture in which the value of all the nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used does not exceed 40 per cent of the ex-works price of the product |  |
| - Peanut butter; mixtures based on cereals; maize (com) | Manufacture from materials of any heading, except that of the product |  |
| - Palm hearts | Manufacture in which all the materials of Chapter 12 used are wholly obtained |  |
| 2009 | 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  the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and  in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product |  |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture from materials of any heading, except that of the product |  |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard Hour and meal and prepared mustard: |  |  |
| - Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used |  |
| - Mustard flour and meal and prepared mustard | Manufacture from materials of any heading |  |
| ex 2104 | Soups and broths and preparations therefor | Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005 |  |
| 2105 | Ice cream and other edible ice, whether or not containing cocoa | Manufacture in which the weight of all the materials of Chapter 4 used does not exceed 50 per cent of the total weight of the product |  |
| 2106 | - Food preparations not elsewhere specified or included, except for sugar syrups and sugar prep­arations in packages greater than 2 kilograms, not put up for retail sale | Manufacture:  from materials of any heading, except that of the product, and  in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product |  |
| - Sugar syrups and sugar prep­arations in packages greater than 2 kilograms, not put up for retail sale | Manufacture:  from materials of any heading, except that of the product, and  in which all the materials of headings 1701 and 1702 used are wholly obtained |  |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | Manufacture:  from materials of any heading, except that of the product, and  in which all the grapes or materials derived from grapes used are wholly obtained |  |
| 2202 | 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 2009 | Manufacture:  from materials of any heading, except that of the product,  in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product, and  in which all the materials of headings 0401 to 0406 used are wholly obtained |  |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol or higher; ethyl alcohol and other spirits, denatured, of any strength | Manufacture:  from materials of any heading, except those of heading 1703, 2207 or 2208, and  in which all the grapes or materials derived from grapes used are wholly obtained |  |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol; spirits, liqueurs and other spirituous beverages | Manufacture:  from materials of any heading, except those of heading 2207 or 2208, and  in which all the grapes or materials derived from grapes 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 |  |
| ex 2301 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained |  |
| ex 2303 | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 per cent by weight | Manufacture in which all the maize used is wholly obtained |  |
| 2304 | Oil-cake and other solid residues, whether or not ground or in the form of pellets resulting from the extraction of soy bean oil | Manufacture from materials of any heading, except those of headings 1201, 1204, 1205, 1206 and 1207 |  |
| 2306 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305: |  |  |
| - Oil cake and other solid residues resulting from the extraction of olive oil, containing more than  3 per cent of olive oil | Manufacture in which all the olives of Chapter 7 used are wholly obtained |  |
| - Other | Manufacture from materials of any heading, except those of headings 1201, 1204, 1205, 1206 and 1207 |  |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which:  the weight of all the materials from heading 1006, Chapter 11 and headings 2302 and 2303 used does not exceed 20 per cent of the total weight of the product,  all the sugar, molasses or milk used are originating, and  all the materials of Chapter 3 used are wholly obtained |  |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture in which all the materials of Chapter 24 used are wholly obtained |  |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which at least 70 per cent by weight of the unmanu­factured tobacco or tobacco refuse of heading 2401 used is originating |  |
| ex 2403 | Smoking tobacco | Manufacture in which at least 70 per cent by weight of the unmanu­factured tobacco or tobacco refuse of heading 2401 used is originating |  |
| 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 |  |
| ex 2504 | Natural crystalline graphite, with enriched carbon content, purified and ground | Enriching of the carbon content, purifying and grinding of crude crystalline graphite |  |
| ex 2515 | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm |  |
| ex 2516 | Granite, porphyry, basalt,  sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm |  |
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined |  |
| 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 product. However, natural magnesium carbonate (magnesite) may be used |  |
| ex 2520 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex 2524 | Natural asbestos fibres | Manufacture from asbestos concen­trate |  |
| ex 2525 | Mica powder | Grinding of mica or mica waste |  |
| ex 2530 | Earth colours, calcined or powdered | Calcination or grinding of earth colours |  |
| 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 |  |
| 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 per cent 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);  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 per cent of the ex-works price of the product |  |
| ex 2709 | Crude oils obtained from bituminous minerals | Destructive distillation of  bituminous materials |  |
| 2710 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 per cent 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);  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 per cent of the ex-works price of the product |  |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining, liquefaction and/or one or more specific process(es) ;  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 per cent of the ex-works price of the product |  |
| 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/or one or more specific process(es);  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 per cent of the ex-works price of the product |  |
| 2713 | 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);  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 per cent of the ex-works price of the product |  |
| 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process(es);  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 per cent of the ex-works price of the product |  |
| 2715 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Operations of refining and/or one or more specific process(es);  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 per cent of the ex-works price of the product |  |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes, except for: | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 2805 | "Mischmetall" | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |  |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex 2840 | Sodium perborate | Manufacture from disodium tetra­borate pentahydrate | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 2852 | -Mercury compounds of 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 2909 used shall not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| -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 headings 2852, 2932, 2933 and 2934 used shall not exceed 20 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for: | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | Operations of refining and/or one or more specific process(es);  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 per cent of the ex-works price of the product |  |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | Operations of refining and/or one or more specific process(es);  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 per cent of the ex-works price of the product |  |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxy- acids; their halogenated,  sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 2930 | Dithiocarbonates (xanthates and xanthogenates) | 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 per cent of the ex-works price of the product |  |
| 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 2909 used shall not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| 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, 2933 and 2934 used shall not exceed 20 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 2939 | Concentrates of poppy straw containing not less than 50 per cent by weight of alkaloids | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex Chapter 30 | Pharmaceutical products; except for: | 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 per cent of the ex-works price of the product |  |
| 3002 | Human blood; animal blood prepared for therapeutic, prophy­lactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding  yeasts) and similar products: |  |  |
| Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex- works price of the product |  |
| - Other: |  |  |
| — Human blood  --Animal blood prepared for therapeutic or prophylactic uses | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex- works price of the product  Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex- works price of the product |  |
| --Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex- works price of the product |  |
| — Haemoglobin, blood globulins and serum globulins | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex- works price of the product |  |
| — Other | Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex- works price of the product |  |
| 3003 to 3004 | Medicaments (excluding products of heading 3002, 3005 or 3006): |  |  |
| - Obtained from amikacin of heading 2941 | Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may he used, provided that their total value does not exceed 20 per cent of the ex- works price of the product |  |
| - Other | Manufacture:  from materials of any heading,  except that of the product. However, materials of  headings 3003 and 3004 may he used, provided that their total value does not exceed 20 per cent of the ex-works price of the product, and  in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex 3006 | -Waste pharmaceuticals specified in note 4(k) to this Chapter | The origin of the product in its original classification shall be retained |  |
| Sterile surgical or dental adhesion barriers, whether or not absorbable:  made of plastics | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| -made of fabrics | Manufacture from:  - natural fibres  - man-made staple fibres, not  carded or combed or otherwise processed for  spinning, or  - chemical materials or textile pulp |  |
| - appliances identifiable for  ostomy use | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| Chapter 31 | Fertilisers | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other  colouring matter; paints and  varnishes; putty and other  mastics; inks; except for: | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 3204 | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined | Manufacture from materials of any heading |  |
| 3206 | Other colouring matter; prep­arations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined | Manufacture from materials of any heading |  |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet prep­arations; except for: | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 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, including materials of a different "group" in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 3302 | Preparations based on odoriferous substances that contain more than  5 per cent of weight in sugar, of a kind used in the food or drink industries | 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 per cent of the ex-works price of the product |  |
| 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: | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 3403 | Lubricating preparations  containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals | Operations of refining and/or one or more specific processes);  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 per cent of the ex-works price of the product |  |
| 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, 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 per cent of the ex-works price of the product |  |
| -Other | Manufacture from materials of any heading, except for:  - hydrogenated oils having the character of waxes of heading 1516  - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and  - materials of heading 3404.  However, these materials may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for: | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 3502 | Egg albumin | 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 per cent of the ex-works price of the product |  |
| 3505 | Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches | Manufacture from materials of any heading, including other materials of heading 3505 | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 3507 | Prepared enzymes not elsewhere specified or included | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys;  certain combustible preparations | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for: | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| 3701 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the fiat, sensitised, unexposed, whether or not in packs: |  |  |
| - Instant print film for colour photography, in packs | Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| - Other | Manufacture from materials of any heading, except those of headings  and 3702. However, materials of headings 3701 and  may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| 3702 | Photographic film in rolls, sensi­tised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed | Manufacture from materials of any heading, except those of headings 3701 and 3702 | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| 3704 | Photographic plates, film paper, paperboard and textiles, exposed but not developed | Manufacture from materials of any heading, except those of headings 3701 to 3704 | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for: | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 3801 | - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| - Graphite in paste form, being a mixture of more than 30 per cent by weight of graphite with mineral oils | Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 3803 | Refined tall oil | Refining of crude tall oil | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 3805 | Spirits of sulphate turpentine, purified | Purification by distillation or refining of raw spirits of sulphate turpentine | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 3806 | Salts of rosin, of resin acids or of derivatives of rosin or resin acids, (other than salts of rosin adducts); ester gums | Manufacture from rosins and resin acids | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 3807 | Wood pitch (wood tar pitch) | Distillation of wood tar | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| 3808 | Insecticides, rodenticides, fungi­cides, herbicides, anti-sprouting products and plant-growth regu­lators, disinfectants and similar products, put up in forms or packings for retail sale or as prep­arations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 3809 | 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 materials used does not exceed 50 per cent of the ex- works price of the products |  |
| -Other | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products |
| 3810 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for  soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; prep­arations of a kind used as cores or coatings for welding electrodes or rods | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products |
| 3811 | 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 | Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 per cent of the ex-works price of the product |  |
| -Other | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; antioxidising preparations and other compound stabilizers for rubber or plastics | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products |
| 3813 | Preparations and charges for fire- extinguishers; charged fire-extin­guishing grenades | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 3818 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in elec­tronics | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 3819 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products |
| 3820 | Anti-freezing preparations and prepared de-icing fluids | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex 3821 | Prepared culture media for the development or maintenance of micro-organisms (including  viruses and the like) or of plant, human or animal cells | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 3822 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: |  |  |
| -Industrial monocarboxylic fatty acids, acid oils from refining | Manufacture from materials of any heading, except that of the product |  |
| - Industrial fatty alcohols | Manufacture from materials of any heading, including other materials of heading 3823 |  |
| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included: |  |  |
| The following of this heading:  Prepared binders for foundry moulds or cores based on natural resinous products  Naphthenic acids, their water- insoluble salts and their esters  Sorbitol other than that of heading 2905  Petroleum sulphonates,  excluding petroleum  sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts  Ion exchangers  Getters for vacuum tubes | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| Alkaline iron oxide for the purification of gas  Ammoniacal gas liquors and spent oxide produced in coal gas purification  Sulphonaphthenic acids, their water-insoluble salts and their esters  Fusel oil and Dippel's oil  Mixtures of salts having different anions |  |  |
| — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing |  |  |
| Biodiesel: mixtures of mono alkyl esters of the fatty acids of the long chain of sub-products of vegetable and animal oils. For greater certainty, the mono alkyl ester makes reference to methyl ester or ethyl ester of fatty acids | Manufacture  from materials of any heading, except that of the product, and  in which all the materials of Chapter 15 used are wholly obtained |  |
| -Other | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex Chapter 39 | Plastics and articles thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 3907 | - Copolymer, made from polycar­bonate and acrylonitrile-buta- diene-styrene copolymer (ABS); polyethers of subheading  3907.20 except polyacetals; epoxide resins of subheading 3907.30; polycarbonates of subheading 3907.40; unsaturated polyesters of subheading  3907.91 | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| - Other | 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 per cent of the ex-works price of the product, or  Manufacture from polycarbonate of tetrabromo (bisphenol A) of subheading 3907.40 | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 3915 | Waste, parings and scrap, of plastics | Manufacture from materials of any heading, except that of the product |  |
| 3920 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated,  supported or similarly combined with other materials | Manufacture from materials of any heading, except that of the prod­uct | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 | Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex works price of the product |
| ex 4001 | Laminated slabs of crepe rubber for shoes | Lamination of sheets of natural rubber |  |
| 4004 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom | Manufacture from materials of any heading, except that of the product |  |
| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 per cent of the ex-works price of the product |  |
| 4012 | Retreaded or used pneumatic 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 |  |
| ex 4017 | Articles of hard rubber | Manufacture from hard rubber |  |
| 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 |  |
| ex 4102 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on |  |
| 4104 to 4106 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Retanning of tanned leather; or  Manufacture from materials of any heading, except that of the product |  |
| ex 4114 | Patent leather and patent laminated leather; metallised leather | Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 per cent of the ex works price of the product |  |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm  gut) | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 43 | Furskins and artificial fur; manu­factures thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| 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: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 4403 | Wood roughly squared | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down |  |
| 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 4409 | Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: |  |  |
| - Sanded or end-jointed | Sanding or end-jointing |  |
| -Beadings and mouldings | Beading or moulding |  |
| 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 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces |  |
| ex 4418 | -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 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading 4409 |  |
| ex Chapter 45 | Cork and articles of cork; except for: | Manufacture from materials of any heading, except that of the product |  |
| 4503 | Articles of natural cork | Manufacture from cork of heading 4501 |  |
| 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 |  |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paper- board | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paper- board; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 4811 | Paper and paperboard, ruled, lined or squared only | Manufacture from paper-making materials of Chapter 47 |  |
| 4816 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper-making materials of Chapter 47 |  |
| 4817 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an  assortment of paper stationery | 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 per cent of the ex- works price of the product |  |
| ex 4818 | Toilet paper | Manufacture from paper-making materials of Chapter 47 |  |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose  wadding or webs of cellulose fibres | 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 per cent of the ex- works price of the product |  |
| ex 4820 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape | Manufacture from paper-making materials of Chapter 47 |  |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: | Manufacture from materials of any heading, except that of the product |  |
| 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announce­ments, whether or not illustrated, with or without envelopes or trim­mings | Manufacture from materials of any heading, except those of headings 4909 and 4911 |  |
| 4910 | Calendars of any kind, printed, including calendar blocks: |  |  |
| - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard | 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 per cent of the ex- works price of the product |  |
| - Other | Manufacture from materials of any heading, except those of headings 4909 and 4911 |  |
| ex Chapter 50 | Silk; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and gametted stock), carded or combed | Carding or combing of silk waste |  |
| 5004 to 5005 | Silk yarn and yarn spun from silk waste | Manufacture from:  raw silk or silk waste, carded or combed or otherwise prepared for spinning,  other natural fibres, not carded or combed or otherwise prepared for spinning,  chemical materials or textile pulp, or  paper-making materials |  |
| ex 5006 | Silk yarn and yarn spun from silk waste | Manufacture from:  raw silk or silk waste, carded or combed or otherwise prepared for spinning,  other natural fibres, not carded or combed or otherwise prepared for spinning,  chemical materials or textile pulp, or  paper-making materials |  |
| 5007 | Woven fabrics of silk or of silk waste: |  |  |
| - Incorporating rubber thread | Manufacture from single yarn |  |
| - Other | Manufacture from:  coir yarn,  natural fibres,  man-made staple fibres, not  carded or combed or otherwise prepared for  spinning,  elastomeric yarns from  headings 5402 and 5404  chemical materials or textile pulp, or  paper  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 imprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product |  |
| 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 |  |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Manufacture from:  raw silk or silk waste, carded or combed or otherwise prepared for spinning,  natural fibres, not carded or combed or otherwise prepared for spinning,  chemical materials or textile pulp, or  paper-making materials |  |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: |  |  |
| - Incorporating rubber thread | Manufacture from single yarn |  |
| - Other | Manufacture from:  coir yarn,  natural fibres,  tops of wool, of fine or coarse animal hair or of horsehair of heading 5105  man-made staple fibres, not  carded or combed or  otherwise prepared for  spinning,  elastomeric yarns from  headings 5402 and 5404  chemical materials or textile pulp, or  paper  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 47,5per cent of the ex-works price of the product |  |
| ex Chapter 52 | Cotton; except for: | Manufacture from materials of any heading, except that of the product |  |
| 5204 to 5207 | Yarn and thread of cotton | Manufacture from:  raw silk or silk waste, carded or combed or otherwise prepared for spinning,  natural fibres, not carded or combed or otherwise prepared for spinning,  chemical materials or textile pulp, or  paper-making materials |  |
| 5208 to 5212 | Woven fabrics of cotton: |  |  |
| - Incorporating rubber thread | Manufacture from single yarn |  |
| -Other | Manufacture from:  coir yarn,  natural fibres,  man-made staple fibres, not  carded or combed or otherwise prepared for  spinning,  elastomeric yarns from  headings 5402 and 5404  chemical materials or textile pulp, or  paper  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 imprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product |  |
| 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 |  |
| 5306 to 5308 | -Yarn of other vegetable textile fibres; paper yarn | Manufacture from:  raw silk or silk waste, carded or combed or otherwise prepared for spinning,  natural fibres, not carded or combed or otherwise prepared for spinning,  chemical materials or textile pulp, or  paper-making materials |  |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: |  |  |
| - Incorporating rubber thread | Manufacture from single yarn |  |
| -other | Manufacture from:  - coir yarn,  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise prepared for spinning,  - elastomeric yarns from headings 5402 and 5404  - chemical materials or textile pulp, or  - paper;  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 imprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product |  |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | Manufacture from:  raw silk or silk waste, carded or combed or otherwise prepared for spinning, natural fibres, not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials |  |
| 5407 to 5408 | Woven fabrics of synthetic or artificial filament yarn: |  |  |
| -Incorporating rubber thread | Manufacture from single yarn |  |
| - Other | Manufacture from:  coir yarn natural fibres man-made staple fibres, not carded or combed or otherwise prepared for spinning elastomeric yarns from headings 5402 and 5404 chemical materials or textile pulp, or paper;  or  Printing accompanied by at least two preparatory or finishing oper­ations (such as scorning, 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 per cent of the ex-works price of the product |  |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp |  |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Manufacture from:  raw silk or silk waste, carded or combed or otherwise prepared for spinning,  natural fibres, not carded or combed or otherwise prepared for spinning,  chemical materials or textile pulp, or  paper-making materials |  |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: |  |  |
| - Incorporating rubber thread | Manufacture from single yam (7) |  |
| - Other | Manufacture from:  coir yarn,  natural fibres,  man-made staple fibres, not  carded or combed or otherwise prepared for  spinning,  elastomeric yarns from  headings 5402 and 5404  chemical materials or textile pulp, or  paper |  |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | Manufacture from:  coir yarn,  natural fibres,  elastomeric yarns from  headings 5402 and 5404  chemical materials or textile pulp, or  paper-making materials |  |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: |  |  |
| -Needleloom felt | Manufacture from:  natural fibres, or  chemical materials or textile pulp  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 per cent of the ex- works price of the product |  |
| -Other | Manufacture from:  natural fibres,  man-made staple fibres made from casein, or  chemical materials or textile pulp |  |
| 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 | Manufacture from:  natural fibres, not carded or  combed or otherwise  processed for spinning,  chemical materials or textile pulp, or  paper-making materials |  |
| 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 | Manufacture from:  natural fibres,  man-made staple fibres, not  carded or combed or otherwise processed for  spinning,  chemical materials or textile pulp, or  paper-making materials |  |
| 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 | Manufacture from:  natural fibres,  man-made staple fibres, not  carded or combed or otherwise processed for  spinning,  chemical materials or textile pulp, or  paper-making materials |  |
| - Gimped yarn associated to elas­tomeric yarn | Manufacture from yarn |  |
| ex 560750 | Twine (cordeles) and nets | Manufacture from (u):  coir yarn,  natural fibres,  elastomeric yarns from  headings 5402 and 5404  chemical materials or textile pulp, or  paper-making materials |  |
| 5608 | Twine (cordeles) and nets | Manufacture from (u):  coir yarn,  natural fibres,  elastomeric yarns from  headings 5402 and 5404  chemical materials or textile pulp, or  paper-making materials |  |
| Chapter 57 | Carpets and other textile floor coverings: |  |  |
| - Of needleloom felt | Manufacture from:  natural fibres, or chemical materials or textile pulp However:  polypropylene filament of  heating 5402,  polypropylene fibres of  heating 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 per cent of the ex- works price of the product  Jute fabric may be used as a backing |  |
| - Of other felt | Manufacture from:  natural fibres, not carded or  combed or otherwise  processed for spinning, or  chemical materials or textile pulp |  |
| -Other | Manufacture from:  coir yarn or jute yarn,  synthetic or artificial filament yarn,  natural fibres, or  man-made staple fibres, not  carded or combed or otherwise processed for  spinning  Jute fabric may be used as a  backing |  |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery: |  |  |
| - Combined with rubber thread | Manufacture from single yarn |  |
| - Other | Manufacture from:  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise processed for  - spinning, or  - elastomeric yarns from  headings 5402 and 5404  chemical materials or textile pulp;  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 per cent of the ex-works price of the product |  |
| 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 product |  |
| 5810 | Embroidery in the piece, in strips or in motifs | 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 per cent of the ex- works price of the product |  |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas;  buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn |  |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: |  |  |
| - Containing not more than 90 per cent by weight of textile materials | Manufacture from yarn |  |
| -Other | Manufacture from chemical  materials or textile pulp. However, elastomeric yarns from headings 5402 and 5404 may he used |  |
| 5903 | Textile fabrics impregnated,  coated, covered or laminated with plastics, other than those of heading 5902 | Manufacture from yarn or;  Printing accompanied by at least two preparatory or finishing oper­ations (such as scouring, bleaching, mercerising, heat setting, rasing, 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 per cent of the ex-works price of the product |  |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile hacking, whether or not cut to shape | Manufacture from yarn |  |
| 5905 | Textile wall coverings: |  |  |
| -Impregnated, coated, covered or laminated with rubber, plastics or other materials | Manufacture from yarn |  |
| - Other | Manufacture from:  - coir yarn,  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise processed for  spinning, or  - chemical materials or textile pulp;  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 imprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product |  |
| 5906 | Rubberised textile fabrics, other than those of heading 5902: |  |  |
| - Knitted or crocheted fabrics | Manufacture from:  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise processed for  spinning, or  - chemical materials or textile pulp |  |
| - Other fabrics made of synthetic filament yarn, containing more than 90 per cent by weight of textile materials | Manufacture from chemical  materials |  |
| - Other | Manufacture from yarn |  |
| 5907 | Textile fabrics otherwise impreg­nated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Manufacture from yarn or  Printing accompanied by at least two preparatory or finishing oper­ations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the imprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product |  |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incan­descent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: |  |  |
| - Incandescent gas mantles,  impregnated | Manufacture from tubular knitted gas-mantle fabric |  |
| -Other | Manufacture from materials of any heading, except that of the product |  |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: |  |  |
| - Polishing discs or rings other than of felt of heading 5911 | Manufacture from yarn or waste fabrics or rags of heading 6310 |  |
| - 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 | Manufacture from:  - coir yarn  - the following materials:  - yarn of polytetrafluoroethylene (12), yarn, multiple, of polyarnide, coated impregnated or covered with a phenolic resin,  - yarn of synthetic textile fibres of aromatic polyarnides, 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-cyclohex- anediethanol and isophthalic acid, natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp |  |
| -Other | Manufacture from: coir yarn, natural fibres, man-made staple fibres, not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp |  |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from: natural fibres, man-made staple fibres, not carded or combed or otherwise processed for spinning, or elastomeric yarns from headings 5402 and 5404 chemical materials or textile pulp |  |
| 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 | Manufacture from yarn (13) |  |
| - Other | Manufacture from (14):  natural fibres,  man-made staple fibres, not  carded or combed or otherwise processed for  spinning, or  chemical materials or textile pulp |  |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Manufacture from yarn (13) |  |
| ex 6202 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | Manufacture from yarn (13) or  Manufacture from unembroidered fabric, provided that the value of the embroidered fabric used does not exceed 40 per cent of the ex-works price of the product (13) |  |
| ex 6204 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | Manufacture from yarn (13) or  Manufacture from unembroidered fabric, provided that the value of the embroidered fabric used does not exceed 40 per cent of the ex-works price of the product (13) |  |
| ex 6206 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | Manufacture from yarn (13) or  Manufacture from unembroidered fabric, provided that the value of the embroidered fabric used does not exceed 40 per cent of the ex-works price of the product (13) |  |
| ex 6209 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | Manufacture from yarn (13) or  Manufacture from unembroidered fabric, provided that the value of the embroidered fabric used does not exceed 40 per cent of the ex-works price of the product (13) |  |
| ex 6211 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | Manufacture from yarn (13) or  Manufacture from unembroidered fabric, provided that the value of the embroidered fabric used does not exceed 40 per cent of the ex-works price of the product (13) |  |
| ex 6210 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn (13) or  Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the ex- works price of the product (13) |  |
| ex 6216 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn (13) or  Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the ex- works price of the product (13) |  |
| 6213 to 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: |  |  |
| - Embroidered | Manufacture from unbleached single yarn (13) or |  |
|  | -Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the prod­uct (13) |  |
| Other | Manufacture from unbleached single yarn (13)  Or |  |
|  | Making up, followed 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 all the unprinted products of headings 6213 and 6214 used does not exceed 47,5 per cent of the ex-works price of the product |  |
| 6217 | Other made up clothing acces­sories; parts of garments or of clothing accessories, other than those of heading 6212: |  |  |
| - Embroidered | Manufacture from yarn (13) or  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product (13) |  |
| -Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn (13) or  Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the ex- works price of the product (13) |  |
| - 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 per cent of the ex- works price of the product |  |
| - Other | Manufacture from yarn (13) |  |
| 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 |  |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: |  |  |
| - Of felt, of nonwovens | Manufacture O from:  natural fibres, or  chemical materials or textile pulp |  |
| - Other: |  |  |
| — Embroidered | Manufacture from unbleached single yarn (13) (15) or  Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product |  |
| — Other | Manufacture from unbleached single yarn (13) (15) |  |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from:  natural fibres,  man-made staple fibres, not  carded or combed or  otherwise processed for  spinning, or  chemical materials or textile pulp |  |
| 6306 | Tarpaulins, awnings and  sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: |  |  |
| - Of nonwovens | Manufacture from (13):  natural fibres, or  chemical materials or textile pulp |  |
| - Other | Manufacture from unbleached single yarn (13) |  |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into mgs, 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 per cent of the ex-works price of the set |  |
| 6401 | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  |
| 6402 | Other footwear with outer soles and uppers of rubber or plastics |  |  |
| - Sports footwear; footwear with upper straps or thongs  assembled to the sole by means of plugs |  |  |
| — With a customs value above 8  euro | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  |
| — With a customs value of 8 euro or less | Manufacture in which the uppers of footwear of heading 6406 used are originating |  |
| - Other |  |  |
| — With a customs value above 11 euro, | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  |
| --With a customs value of 11 euro or less | Manufacture in which the uppers of footwear of heading 6406 used are originating |  |
| 6403 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather |  |  |
| -With a customs value above 24 euro, | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  |
| - With a customs value of 24 euro or less | Manufacture in which the uppers of footwear of heading 6406 used are originating |  |
| 6404 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials |  |  |
| -With a customs value above 14 euro, | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  |
| - With a customs value of 14 euro or less | Manufacture in which the uppers of footwear of heading 6406 used are originating |  |
| 6405 | Other footwear |  |  |
| - With uppers of rubber or plastics |  |  |
| — With a customs value above 11  euro | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  |
| — With a customs value of 11 euro or less | Manufacture in which the uppers of footwear of heading 6406 used are originating |  |
| - With uppers of leather or composition leather |  |  |
| — With a customs value above 24  euro | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  |
| — With a customs value of 24 euro or less | Manufacture in which the uppers of footwear of heading 6406 used are originating |  |
| -With uppers of textile materials |  |  |
| — With a customs value above 14 euro, | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  |
| — With a customs value of 14 euro or less | Manufacture in which the uppers of footwear of heading 6406 used are originating |  |
| - Others | Manufacture in which the uppers of footwear of heading 6406 used are originating |  |
| 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 product |  |
| ex Chapter 65 | Headgear and parts thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres (13) |  |
| ex Chapter 66 | Umbrellas, sun umbrellas,  walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 |  |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture from materials of any heading, except that of the product |  |
| 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 product |  |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 7003 | Glass with a non-reflecting layer | Manufacture from materials of heading 7001 |  |
| ex 7004 | Glass with a non-reflecting layer | Manufacture from materials of heading 7001 |  |
| ex 7005 | Glass with a non-reflecting layer | Manufacture from materials of heading 7001 |  |
| 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-standards (16) | Manufacture from non-coated glass- plate substrate of heading 7006 |  |
| -Other | Manufacture from materials of heading 7001 |  |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading 7001 |  |
| 7009 | Glass mirrors, whether or not framed, including rear-view  mirrors | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 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 product or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 per cent of the ex-works price of the product |  |
| 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 product or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 per cent of the ex-works price of the product 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 per cent of the ex- works price of the product |  |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from:  uncoloured slivers, rovings, yarn or chopped strands of heading 7019, 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: | Manufacture from materials of any heading, except that of the product |  |
| ex 7101 | Natural or cultured pearls, graded and temporarily strung for convenience of transport | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex 7102 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked  precious or semi-precious stones |  |
| ex 7103 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked  precious or semi-precious stones |  |
| ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked  precious or semi-precious stones |  |
| 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  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  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  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 |  |
| 7113 to 7115 | Articles of jewellery and other manufactures | 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 per cent of the ex-works price of the product |  |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or recon- structed) | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 7117 | Imitation jewellery | Manufacture from materials of any heading, except that of the product or;  Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex Chapter 72 | Iron and steel; except for: | Manufacture from materials of any heading, except that of the prod­uct (17) |  |
| 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 products of heading 7206 or 7207 |  |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished products of heading 7207 |  |
| 721891 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7218.10 |  |
| 721899 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 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 products of heading 7218 |  |
| 7223 | Wire of stainless steel | Manufacture from semi-finished products of heading 7218 |  |
| 7224.90 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 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 ad rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished products of heading 7206, 7207, 7218 or 7224 |  |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished products of heading 7224 |  |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture from materials of any heading, except that of the prod­uct (18) |  |
| ex 7301 | Sheet piling | Manufacture from materials of heading 7206 |  |
| 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, 7218 or 7224 |  |
| ex 7307 | 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 per cent of the ex-works price of the product |  |
| 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 product. 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 per cent 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 |  |
| 7403 | Refined copper and copper alloys, unwrought: | Manufacture from materials of any heading |  |
| ex Chapter 75 | Nickel 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 per cent of the ex- works price of the product |  |
| 7501 to 7503 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap | 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 |  |
| 7601 | 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 per cent of the ex- works price of the product  or  Manufacture by thermal or elec­trolytic treatment from unalloyed aluminium or waste and scrap of aluminium |  |
| 7604-7606 | Aluminium bars, rods and profiles, wire, plates and sheets | 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 per cent of the ex- works price of the product |  |
| 7607 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness not exceeding 0,2 mm | Manufacture from materials of any heading, except those of headings 7606 and 7607 | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 7608-7609 | Aluminium tubes and pipes, or tube or pipe fittings (for example, couplings, elbows, sleeves) | 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 per cent of the ex- works price of the product |  |
| ex 7616 | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including  endless hands) 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 hands) 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 per cent of the ex- works price of the product |  |
| ex Chapter 78 | Lead 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 per cent of the ex- works price of the product |  |
| 7801 | Unwrought lead: |  |  |
| Refined lead | Manufacture from "bullion" or "work" lead |  |
| -Other | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used |  |
| 7802 | Lead waste and scrap | Manufacture from materials of any heading, except that of the product |  |
| ex 7806 | Lead tubes, pipes and tube or pipe fittings | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 79 | Zinc 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 per cent of the ex- works price of the product |  |
| 7901 | Unwrought zinc | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not he used |  |
| 7902 | Zinc waste and scrap | Manufacture from materials of any heading, except that of the product |  |
| ex 7907 | Zinc tubes, pipes and tube or pipe fittings | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 80 | Tin 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 per cent of the ex- works price of the product |  |
| 8001 | Unwrought tin | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used |  |
| 8002 to 8007 | Tin waste and scrap; other articles of tin | Manufacture from materials of any heading, except that of the product |  |
| Chapter 81 | Other base metals; cermets; articles thereof |  |  |
| - Other base metals, wrought; articles thereof: | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 per cent of the ex- works price of the product |  |
| -Other | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture from materials of any heading, except that of the product |  |
| 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 per cent of the ex- works price of the set |  |
| ex 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 | Manufacture from materials of any heading, except that of the product. 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 product. 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 product. However, handles of base metal may be used |  |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 8301 | Locks | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 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 product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 per cent of the ex- works price of the product |  |
| - other mountings, fittings and similar articles suitable for motor vehicles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| - hinges and parts thereof designed for motor vehicles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 per cent 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 | Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product |
| ex 8401 | Nuclear fuel elements | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8406 | Steam turbines and other vapour turbines | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 8408 | 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 per cent of the ex- works price of the product |  |
| 8412 | Other engines and motors | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 8417 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefore | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| 8426 to 8428 | Lifting, handling, loading or unloading machinery | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8429 | Self-propelled bulldozers, angle- dozers, graders, levellers,  scrapers, mechanical shovels, excavators, shovel loaders,  tamping machines and road rollers: |  |  |
| -Road rollers | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| -Other | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8430 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile- extractors; snow-ploughs and snow-blowers | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| ex 8431 | -Parts suitable for use solely or principally with road rollers | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| -Parts suitable for use solely or principally with the machinery of headings 8427 | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 8443 | Printers, for office machines (for example automatic data processing machines, word-processing  machines, etc.) | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 8444 to 8447 | Machines of these headings for use in the textile industry | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| ex 8448 | Auxiliary machinery for use with machines of headings 8444 and 8445 | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 8452 | Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine  needles: |  |  |
| - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product,  the value of all the non-orig­inating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and  the thread-tension, crochet and zigzag mechanisms used are originating |  |
| - Other | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 8456 to 8466 | Machine-tools and machines and their parts and accessories of headings 8456 to 8466 | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 8469 to 8472 | Office machines (for example, typewriters, calculating machines, automatic data processing  machines, duplicating machines, stapling machines) | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 8479 | Machines and mechanical  appliances having individual func­tions, not specified or included elsewhere in this chapter | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8481 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8482 | Ball or roller hearings, and parts thereof | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| ex 8486 | -Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodis­charge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and acces­sories thereof  machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof  machine tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass and parts and accessories thereof | - Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| - marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from  photoresist coated substrates; parts and accessories thereof |  |  |
| - moulds, injection or compression types | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| - lifting, handing, loading or unloading machinery | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent 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 | Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product |
| 8501 | Electric motors and generators (excluding generating sets) | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of heading 8503 used does not exceed 10 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8502 | Electric generating sets and rotary converters | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8503 | Parts suitable for use solely or principally with the machines of heading No 8501 or 8502 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 8504 | Power supply units for automatic data-processing machines | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 8509 | Electromechanical domestic  appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508; parts thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair­dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 8517 | Other apparatus for the trans­mission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528 | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  the value of all the non-orig­inating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| 8519 | Sound recording and sound repro­ducing apparatus | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 8521 | Video recording or reproducing apparatus, whether or not incor­porating a video tuner | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  the value of all the non-orig­inating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521 | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 8523 | - Unrecorded discs, tapes, solid- state non-volatile storage  devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37; | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| -recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, hut excluding products of Chapter 37 | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| - matrices and masters for the production of discs, hut excluding products of Chapter 37; | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of heading 8523 used does not exceed 10 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| - proximity cards and "smart cards" with two or more elec­tronic integrated circuits | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| - "smart cards" with one electronic integrated circuit | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product  or | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
|  | 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 and/or tested in a country other than those specified in Articles 3 and 4 |  |
| 8525 | Transmission apparatus for radio­broadcasting or television,  whether or not incorporating reception apparatus or sound recording or reproducing  apparatus; television cameras, digital cameras and video camera recorders | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  the value of all the non-orig­inating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| 8526 | Radar apparatus, radio navi­gational aid apparatus and radio remote control apparatus | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  the value of all the non-orig­inating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| 8527 | Reception apparatus for radio­broadcasting, whether or not combined, in the same housing, with sound recording or repro­ducing apparatus or a clock | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 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 in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex 8531 | Indicator panels incorporating liquid crystal devices (LCD's) or light emitting diodes (LED's) | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8535 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junctions boxes) for a voltage exceeding 1 000 V | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of heading 8538 used does not exceed 10 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8537 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity,  including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 | Manufacture from materials of any heading, except that of the product |  |
| ex 8540 | Cathode-ray television picture tubes, including video monitor cathode-ray tubes | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| ex 8542 | Electronic integrated circuits |  |  |
| Monolithic integrated circuits | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product  or | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
|  | 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 and/or tested in a country other than those specified in Articles 3 and 4 |  |
| - multichips which are 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 40 per cent of the ex- works price of the product |  |
| - others | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| ex 8543 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter except particle acceler­ators, signal generators, machines and apparatus for electroplating, electrolysis or electrophoresis and parts thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 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 materials used does not exceed 55 per cent of the ex- works price of the product |  |
| 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 materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 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 materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 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 materials used does not exceed 40 per cent of the ex- works price of the product |  |
| - Electronic microassemblies | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| ex Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro­mechanical) traffic signalling equipment of all kinds; except for: | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling,  safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facil­ities, port installations or airfields; parts of the foregoing | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent 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 50 per cent of the ex- works price of the product |  |
| 8708 | Parts and accessories of the motor vehicles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station plat­forms; parts of the foregoing vehicles | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8710 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 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 product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8714 | Parts and accessories of vehicles of headings 8711 to 8713 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8715 | Baby carriages and parts thereof | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically  propelled; parts thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 8804 | Rotochutes | Manufacture from materials of any heading, including other materials of heading 8804 | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| 8805 | Aircraft launching gear; deck- arrestor or similar gear; ground flying trainers; parts of the foregoing articles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent 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 8906 may not be used | Manufacture in which the value of all the materials used does not exceed 40 per cent 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, and  in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 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 materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 9004 | Spectacles, goggles and the like, corrective, protective or other | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| ex 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and  mountings therefor | Manufacture:  from materials of any heading, except that of the product,  in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product, and  in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs | Manufacture:  from materials of any heading, except that of the product,  in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product, and  in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 9007 | Cinematographic cameras and projectors, whether or not incor­porating sound recording or repro­ducing apparatus | Manufacture:  from materials of any heading, except that of the product,  in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product, and  in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 9011 | Compound optical microscopes, including those for photomicro­graphy, cinephotomicrography or microprojection | Manufacture:  from materials of any heading, except that of the product,  in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product, and  in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 9015 | Surveying (including photogram- metrical surveying), hydrographic, oceanographic, hydrological,  meteorological or geophysical instruments and appliances,  excluding compasses; rangefinders | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, microm­eters, callipers), not specified or included elsewhere in this chapter | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: |  |  |
| - Dentists' chairs incorporating dental appliances or dentists' spittoons | Manufacture from materials of any heading, including other materials of heading 9018 | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| - Other | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| 9019 | Mechano-therapy appliances;  massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration  apparatus | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 9025 | - Hydrometers and similar floating instruments, thermometers  (except for electric or electronic thermometers for vehicles), pyro­meters, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| - Electric or electronic ther­mometers for vehicles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product |
| 9026 | - Instruments and apparatus for measuring or checking the flow, level, or other variables of liquids or gases (for example, flow meters, level gauges, mano­meters, heat meters), excluding electric or electronic fuel gauges for vehicles instruments and apparatus of heading 9014, 9015, 9028 or 9032 | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| - Others | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product |
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus);  instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface  tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 9028 | Gas, liquid or electricity supply or production meters, including cali­brating meters therefor: |  |  |
| -Parts and accessories | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| -Other | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  the value of all the non-orig­inating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma. X-ray, cosmic or other ionising radiations | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 9031 | Measuring or checking instru­ments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 9032 | Automatic regulating or  controlling instruments and  apparatus | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| 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 materials used does not exceed 40 per cent of the ex- works price of the product |  |
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| ex 9104 | Instrument panel clocks and clocks of a similar type for vehicles of Chapter 87 | Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex- works price of the product |  |
| 9105 | Other clocks | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  the value of all the non-orig­inating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 9109 | Clock movements, complete and assembled | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  the value of all the non-orig­inating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 9110 | Complete watch or clock move­ments, unassembled or partly assembled (movement sets); incomplete watch or clock move­ments, assembled; rough watch or clock movements | Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and  within the above limit, the value of all the materials of heading 9114 used does not exceed 10 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 9111 | Watch cases and parts thereof | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 9112 | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof | 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 per cent of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: |  |  |
| - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex- works price of the product |  |
| - Other | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 40 per cent 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 per cent of the ex- works price of the product |  |
| ex 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; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 9401 | Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product |
| 9405 to 9406 | Lamps and lighting fittings including searchlights and spot­lights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included; prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 9506 | Golf clubs and parts thereof | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used |  |
| ex Chapter 96 | Miscellaneous manufactured  articles; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 9601 | Articles of animal, vegetable or mineral carving materials | Manufacture from "worked"  carving materials of the same heading as the product |  |
| ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from "worked"  carving materials of the same heading as the product |  |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 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 articles may be incorporated, provided that their total value does not exceed 15 per cent 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 product, and  in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| 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 product. However, nibs or nib-points of the same heading as the product may be used |  |
| ex 9609 | Pencils | Manufacture from materials of any heading |  |
| 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 product, and  in which the value of all the materials used does not exceed 50 per cent of the ex- works price of the product |  |
| ex 9613 | Lighters with piezo-igniter | Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 per cent of the ex-works price of the product |  |
| ex 9614 | Smoking pipes and pipe howls | Manufacture from roughly-shaped blocks |  |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture from materials of any heading, except that of the product |  |