| Classification | PSR |
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| SECTION I | LIVE ANIMALS; ANIMAL PRODUCTS |
| Chapter 1 | Live animals |
| 01.01-01.06 | All animals of Chapter 1 are wholly obtained. |
| Chapter 2 | Meat and edible meat offal |
| 02.01-02.10 | Production in which all the materials of Chapters 1 and 2 used are wholly obtained. |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates |
| 03.01-03.09 |  |
| - Atlantic Bluefin tuna (Thunnus thynnus) | All Atlantic Bluefin tuna (Thunnus thynnus) is wholly obtained; or  Production in which Atlantic Bluefin tuna (Thunnus thynnus) is subject to caging in farms with subsequent feeding and fattening or farming for a minimum period of three months in a Party. The duration of the fattening or farming shall be established according to the date of the caging operation and the date of harvesting recorded in the electronic Bluefin tuna Catch Document (eBCD) of the International Commission for the Conservation of Atlantic Tunas (ICCAT). |
| - Others | All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained. |
| Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included |
| 04.01-04.10 | Production in which all the materials of Chapter 4 used are wholly obtained. |
| Chapter 5 | Products of animal origin, not elsewhere specified or included |
| 05.01-05.11 | CTH |
| SECTION II | VEGETABLE PRODUCTS |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage |
| 06.01-06.04 | Production in which all the materials of Chapter 6 used are wholly obtained. |
| Chapter 7 | Edible vegetables and certain roots and tubers |
| 07.01-07.14 | Production in which all the materials of Chapter 7 used are wholly obtained. |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruit or melons |
| 08.01-08.14 | Production in which all the materials of Chapter 8 used are wholly obtained. |
| Chapter 9 | Coffee, tea, maté and spices |
| 09.01 | CTSH; or  Blending. |
| 0902.10-0902.20 | Production in which all the materials of subheadings 0902.10 and 0902.20 used are wholly obtained. |
| 0902.30-0903.00 | CTSH; or  Blending. |
| 09.04-09.10 | CTSH; or  Blending, crushing or grinding. |
| Chapter 10 | Cereals |
| 10.01-10.08 | Production in which all the materials of Chapter 10 used are wholly obtained. |
| Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten |
| 11.01 | CC |
| 11.02-11.03 | Production in which all the materials of Chapters 10 and 11, headings 07.01, 07.13, 07.14 and 23.03, subheading 0710.10 and dried potatoes of subheading 0712.90 used are wholly obtained. |
| 11.04 | CC |
| 11.05-11.09 | Production in which all the materials of Chapters 10 and 11, headings 07.01, 07.13, 07.14 and 23.03, subheading 0710.10 and dried potatoes of subheading 0712.90 used are wholly obtained. |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder |
| 12.01 | CTH |
| 12.02-12.14 | CTH except from heading 12.01. |
| Chapter 13 | Lac; gums, resins and other vegetable saps and extracts |
| 1301.20-1302.19 | CTH |
| 1302.20 | CTSH; however, non-originating pectic substances may be used. |
| 1302.31 | CTH |
| 1302.32 | CTSH; however, non-originating mucilages and thickeners derived from locust beans may be used. |
| 1302.39 | CTH |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included |
| 14.01-14.04 | Production in which all the materials of Chapter 14 used are wholly obtained. |
| SECTION III | ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES |
| Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes |
| 15.01-15.06 | CTH |
| 15.07 | Production in which all the materials of headings 12.01 and 15.07 used are wholly obtained. |
| 15.08 | CTH |
| 15.09-15.10 | Production in which all the vegetable materials used are wholly obtained. |
| 15.11-15.13 | CTH |
| 15.14 |  |
| - Rape or Colza oil and fractions thereof | Production in which all the materials of headings 12.05 and 15.14 used are wholly obtained. |
| - Mustard oil and fractions thereof | CTH |
| 15.15 |  |
| - Rice bran oil and its fractions | Production in which all the materials of headings 10.06 and 15.15 used are wholly obtained. |
| - Others | CTH |
| 1516.10-1517.10 | CTH |
| 1517.90 |  |
| - Mixed vegetable oils not further processed | CC |
| - Others | CTH |
| 15.18-15.22 | CTH |
| SECTION IV | PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates |
| 16.01 | Production in which all the materials of Chapters 2, 3 and 16 and heading  10.06 used are wholly obtained. |
| 1602.10-1602.31 | CC |
| 1602.32 | CC except from Chapter 2;  MaxNOM 60 % (EXW); or  RVC 45 % (FOB). |
| 1602.39 | CC |
| 1602.41-1602.50 | CC except from Chapter 2;  MaxNOM 60 % (EXW); or  RVC 45 % (FOB). |
| 1602.90 | CC |
| 16.03 | Production in which all the materials of Chapters 2, 3 and 16 used are wholly obtained. |
| 16.04-16.05 | Production in which all the materials of Chapters 2, 3 and 16 and heading  10.06 used are wholly obtained. |
| Chapter 17 | Sugars and sugar confectionery |
| 17.01 | CTH |
| 17.02 | CTH, provided that:  the weight of non-originating materials of heading 04.04 used does not exceed 10 % of the weight of the product;  the total weight of non-originating materials of headings 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and  the total weight of non-originating materials of headings 17.01 and 17.03 used does not exceed 20 % of the weight of the product. |
| 17.03-17.04 | CTH |
| Chapter 18 | Cocoa and cocoa preparations |
| 18.01-18.05 | CTH |
| 18.06 | CTH, provided that:  - the total weight of non-originating materials of Chapter 4 and heading  19.01 used does not exceed 10 % of the weight of the product; and  - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product. |
| Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products |
| 1901.10 |  |
| - Containing more than 10 % by dry weight of milk solids | CC except from headings 04.01 to 04.06. |
| - Others | CC |
| 1901.20 |  |
| - A product containing more than 25 % by dry weight of butterfat, not put up for retail sale, and containing more than 30 % by dry weight of rice flour | CC except from headings 04.01 to 04.06, provided that the value of non-originating rice flour of subheading 1102.90 used does not exceed 35 % of the EXW or 30 % of the FOB of the product. |
| - A product containing more than 25 % by dry weight of butterfat, not put up for retail sale, and containing not more than 30 % by dry weight of rice flour | CC except from headings 04.01 to 04.06. |
| - A product containing more than 30 % by dry weight of rice flour, except for a product containing more than 25 % by dry weight of butterfat, not put up for retail sale | CC, provided that the value of non-originating rice flour of subheading 1102.90 used does not exceed 35 % of the EXW or 30 % of the FOB of the product. |
| - Others | CC |
| 1901.90 |  |
| - Containing more than 10 % by dry weight of milk solids, and more than 30 % by dry weight of rice flour | CC except from headings 04.01 to 04.06, provided that the value of non-originating rice flour of subheading 1102.90 used does not exceed 35 % of the EXW or 30 % of the FOB of the product. |
| - Containing more than 10 % by dry weight of milk solids, and not more than 30 % by dry weight of rice flour | CC except from headings 04.01 to 04.06. |
| - Containing more than 30 % by dry weight of rice flour, and not more than 10 % by dry weight of milk solids | CC, provided that the value of non-originating rice flour of subheading 1102.90 used does not exceed 35 % of the EXW or 30 % of the FOB of the product. |
| - Others | CC |
| 19.02 | CC |
| 19.03 | CC, provided that the total weight of non-originating materials of headings  10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product. |
| 19.04 | CC |
| 19.05 | CTH |
| Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants |
| 20.01 | CC |
| 20.02-20.03 | Production in which all the materials of Chapter 7 used are wholly obtained. |
| 20.04-20.08 | CTH, provided that beans (Vigna spp., Phaseolus spp.), peas (Pisum sativum), pineapples, oranges, potatoes and asparagus used are wholly obtained. |
| 20.09 | CTH, provided that pineapples, oranges, tomatoes, apples and grapes used are wholly obtained. |
| Chapter 21 | Miscellaneous edible preparations |
| 2101.11-2101.20 | CC |
| 2101.30 |  |
| - Roasted barley tea | CC except from heading 10.03. |
| - Others | CC |
| 2102.10-2103.10 | CTH |
| 2103.20 | CC except from headings 07.02 and 20.02. |
| 2103.30 | CTSH; however, non-originating mustard flour may be used. |
| 2103.90 | CTSH |
| 21.04 | CTH |
| 21.05 | CTH, provided that:  - the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and  - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product. |
| 21.06 | CTH, provided that:  - the materials of Konnyaku of subheading 1212.99 used are wholly obtained; and  - the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and  - the weight of non-originating materials of heading 10.01 used does not exceed 30 % of the weight of the product; and  - the weight of non-originating materials of heading 10.03 used does not exceed 10 % of the weight of the product; and  - the weight of non-originating materials of heading 10.06 used does not exceed 10 % of the weight of the product; and  - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product. |
| Chapter 22 | Beverages, spirits and vinegar |
| 22.01 | CTH |
| 22.02 | CTH, provided that:  - the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and  - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product. |
| 22.03-22.08 | CTH except from headings 22.07 and 22.08, provided that:  - all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained; and  - the weight of non-originating materials of Chapter 4 used does not exceed 40 % of the weight of the product; and  - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product. |
| 22.09 | CTH except from headings 22.07 and 22.08, provided that all the materials of heading 10.06 and subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained. |
| Chapter 23 | Residues and waste from the food industries; prepared animal fodder |
| 23.01 | CTH |
| 23.02-23.03 | CTH, provided that the weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product. |
| 23.04-23.08 | CTH |
| 2309.10 | CTH |
| 2309.90 |  |
| - A product of a preparation used in animal feeding containing more than 10 % by dry weight of milk solids, and of a preparation other than pet food containing more than 30 % by dry weight of rice | CTH except from headings 04.01 to 04.06 or dairy preparations of subheading 1901.90 containing more than 10 % by dry weight of milk solids, provided that the value of non-originating materials of heading 10.06 used does not exceed 35 % of the EXW or 30 % of the FOB of the product. |
| - A product of a preparation used in animal feeding containing more than 10 % by dry weight of milk solids, and not of a preparation other than pet food containing more than 30 % by dry weight of rice | CTH except from headings 04.01 to 04.06 or dairy preparations of subheading 1901.90 containing more than 10 % by dry weight of milk solids. |
| - A product of a preparation other than pet food containing more than 30 % by dry weight of rice, and not of a preparation used in animal feeding containing more than 10 % by dry weight of milk solids | CTH, provided that the value of non-originating materials of heading 10.06 used does not exceed 35 % of the EXW or 30 % of the FOB of the product. |
| - Others | CTH |
| Chapter 24 | Tobacco and manufactured tobacco substitutes |
| 24.01 | CC |
| 2402.10 | CTH, provided that the weight of non-originating materials of Chapter 24 used does not exceed 30 % of the weight of the product. |
| 2402.20-2403.99 | CTH;  MaxNOM 35 % (EXW); or  RVC 70 % (FOB). |
| 2404 | CTH;  MaxNOM 35 % (EXW); or  RVC 70 % (FOB). |
| SECTION V | MINERAL PRODUCTS  Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex A. |
| Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement |
| 25.01 | CTH |
| 25.02-25.30 | CTH;  MaxNOM 70 % (EXW); or RVC 35 % (FOB). |
| Chapter 26 | Ores, slag and ash |
| 26.01-26.21 | CTH |
| Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes |
| 27.01-27.09 | CTH;  A chemical reaction or mixing and blending is undergone; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 27.10 | CTH except from biodiesel of subheadings 3824.99 and 3826.00; or  Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment. |
| 27.11 | CTSH; or  A chemical reaction is undergone. |
| 27.12-27.15 | CTH;  A chemical reaction or mixing and blending is undergone; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| SECTION VI | PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES  Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex A. |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes |
| 28.01-28.53 | CTSH;  A chemical reaction, purification, production of standard materials or isomer separation is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 29 | Organic chemicals |
| 2901.10-2905.42 | CTSH;  A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 2905.43-2905.44 | CTH except from heading 17.02 and subheading 3824.60. |
| 2905.45 | CTH; however, non-originating materials of subheading 2905.45 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 2905.49-2905.59 | CTSH;  A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 2906.11 | CTSH |
| 2906.12-2918.13 | CTSH;  A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 2918.14-2918.15 | CTSH |
| 2918.16-2922.41 | CTSH;  A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 2922.42 | CTSH |
| 2922.43-2923.10 | CTSH;  A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 2923.20 | CTSH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 2923.30-2924.24 | CTSH;  A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 2924.25-2924.29 | CTSH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 2925.11-2938.10 | CTSH;  A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 2938.90 | CTSH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 29.39 | CTSH;  A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 29.40 | CTSH |
| 29.41-29.42 | CTSH;  A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 30 | Pharmaceutical products |
| 30.01-30.06 | CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 31 | Fertilisers |
| 31.01-31.04 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 31.05 |  |
| - sodium nitrate,  calcium cyanamide,  potassium sulphate,  magnesium potassium sulphate | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| - Others | CTH and MaxNOM 50 % (EXW); or CTH and RVC 55 % (FOB);  however, non-originating materials of heading 31.05 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product;  MaxNOM 40 % (EXW); or RVC 65 % (FOB). |
| Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks |
| 32.01-32.05 | CTSH;  A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 3206.11-3206.19 | CTH; however, non-originating materials of heading 32.06 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product;  MaxNOM 40 % (EXW); or RVC 65 % (FOB). |
| 3206.20-3215.90 | CTSH;  A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations |
| 3301.12-3302.10 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 3302.90-3303.00 | CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 33.04 | CTSH;  A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 33.05-33.07 | CTSH;  A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 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 |
| 34.01-34.07 | CTSH;  A chemical reaction, purification, production of standard materials or isomer separation is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes |
| 35.01 | CTH |
| 3502.11-3502.19 | CTH except from headings 04.07 and 04.08. |
| 3502.20-3504.00 | CTH |
| 35.05 | CC except from heading 11.08. |
| 35.06-35.07 | CTSH;  A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations |
| 36.01-36.06 | CTSH;  A chemical reaction, production of standard materials or isomer separation is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 37 | Photographic or cinematographic goods |
| 37.01-37.07 | CTSH;  A chemical reaction, production of standard materials or isomer separation is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 38 | Miscellaneous chemical products |
| 38.01-38.08 | CTSH;  A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 3809.10 | CTH except from headings 11.08 and 35.05. |
| 3809.91-3822.00 | CTSH;  A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 38.23 | CTSH |
| 3824.10-3824.50 | CTSH;  A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 3824.60 | CTH except from heading 17.02 and subheadings 2905.43 and 2905.44. |
| 3824.71-3824.91 | CTSH;  A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 3824.99 |  |
| - Biodiesel | Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment. |
| - Others | CTSH;  A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 38.25 | CTSH;  A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 38.26 | Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment. |
| 38.27 | CTSH;  A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| SECTION VII | PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF  Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex A. |
| Chapter 39 | Plastics and articles thereof |
| 39.01-39.03 | CTSH;  A chemical reaction is undergone; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 39.04-39.06 | CTSH;  A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 39.07-39.08 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 39.09-39.10 | CTSH;  A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 39.11 | CTSH;  A chemical reaction is undergone; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 39.12-39.15 | CTSH;  A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 39.16-39.26 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 40 | Rubber and articles thereof |
| 40.01-40.11 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 4012.11-4012.19 | CTSH;  Retreading of used tyres; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 4012.20-4017.00 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| SECTION VIII | RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) |
| Chapter 41 | Raw hides and skins (other than furskins) and leather |
| 41.01-41.03 | CC |
| 4104.11-4104.19 | CTH |
| 4104.41-4104.49 | CTSH except from subheadings 4104.41 to 4104.49. |
| 4105.10 | CTH |
| 4105.30 | CTSH |
| 4106.21 | CTH |
| 4106.22 | CTSH |
| 4106.31 | CTH |
| 4106.32 | CTSH |
| 4106.40 |  |
| - A product in the wet state | CTH |
| - A product in the dry state | CTH; or  Production from non-originating materials in the wet state. |
| 4106.91 | CTH |
| 4106.92 | CTSH |
| 41.07-41.13 | CTH; however, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92 may be used, provided that a  re-tanning operation of the tanned or crust hides and skins in the dry state takes place. |
| 41.14-41.15 | CTH |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) |
| 42.01-42.06 | CC;  CTH and MaxNOM 45 % (EXW); or  CTH and RVC 60 % (FOB). |
| Chapter 43 | Furskins and artificial fur; manufactures thereof |
| 43.01 | CC |
| 43.02-43.04 | CTH |
| SECTION IX | WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK |
| Chapter 44 | Wood and articles of wood; wood charcoal |
| 44.01-44.21 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 45 | Cork and articles of cork |
| 45.01-45.04 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork |
| 4601.21-4601.22 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 4601.29 | CC except from Chapter 14. |
| 4601.92-4601.93 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 4601.94 | CC except from Chapter 14. |
| 4601.99-4602.12 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 4602.19 | CC except from Chapter 14. |
| 4602.90 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| SECTION X | PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard |
| 47.01-47.07 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard |
| 48.01-48.23 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans |
| 49.01-49.11 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| SECTION XI | TEXTILES AND TEXTILE ARTICLES  Section note: For definitions of terms used for and tolerances applicable to certain products made of textile materials, see Notes 6, 7 and 8 of  Annex A. |
| Chapter 50 | Silk |
| 50.01 | CTH |
| 50.02 | CTH except from heading 50.01. |
| 50.03 |  |
| - Carded or combed | Carding or combing of silk waste. |
| - Others | CTH |
| 50.04-50.05 | Spinning of natural fibres;  Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or  Twisting combined with any mechanical operation. |
| 50.06 |  |
| - Silk yarn and yarn spun from silk waste | Spinning of natural fibres;  Extrusion of man-made continuous filament combined with spinning;  Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation. |
| - Silk-worm gut | CTH |
| 50.07 | Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing;  Yarn dyeing combined with weaving;  Weaving combined with printing; or Printing (as standalone operation). |
| Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric |
| 51.01-51.05 | CTH |
| 51.06-51.10 | Spinning of natural fibres;  Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 51.11-51.13 | Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing;  Yarn dyeing combined with weaving; Weaving combined with printing; or  Printing (as standalone operation). |
| Chapter 52 | Cotton |
| 52.01-52.03 | CTH |
| 52.04-52.07 | Spinning of natural fibres;  Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 52.08-52.12 | Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing, with coating or with laminating;  Yarn dyeing combined with weaving;  Weaving combined with printing; or  Printing (as standalone operation). |
| Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn |
| 53.01-53.05 | CTH |
| 53.06-53.08 | Spinning of natural fibres;  Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 53.09-53.11 | Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing, with coating or with laminating;  Yarn dyeing combined with weaving;  Weaving combined with printing; or  Printing (as standalone operation). |
| Chapter 54 | Man-made filaments; strip and the like of man-made textile materials |
| 54.01-54.06 | Spinning of natural fibres;  Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 54.07-54.08 | Spinning of natural or man-made staple fibres combined with weaving;  Extrusion of man-made filament yarn combined with weaving;  Yarn dyeing combined with weaving;  Weaving combined with dyeing, with coating or with laminating;  Twisting or any mechanical operation combined with weaving;  Weaving combined with printing; or  Printing (as standalone operation). |
| Chapter 55 | Man-made staple fibres |
| 55.01-55.07 | Extrusion of man-made fibres. |
| 55.08-55.11 | Spinning of natural fibres;  Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 55.12-55.16 | Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing, with coating or with laminating;  Yarn dyeing combined with weaving;  Weaving combined with printing; or  Printing (as standalone operation). |
| Chapter 56 | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof |
| 56.01 | Spinning of natural fibres;  Extrusion of man-made fibres combined with spinning; Flocking combined with dyeing or with printing; or  Coating, flocking, laminating or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 56.02 |  |
| - Needleloom felt | Extrusion of man-made fibres combined with fabric formation; however:  non-originating polypropylene filament of heading 54.02;  non-originating polypropylene fibres of heading 55.03 or 55.06; or  non-originating polypropylene filament tow of heading 55.01;  of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the EXW or 35 % of the FOB of the product; or  Nonwoven fabric formation alone in the case of felt made from natural fibres. |
| - Others | Extrusion of man-made fibres combined with fabric formation; or  Nonwoven fabric formation alone in the case of other felt made from natural fibres. |
| 5603.11-5603.14 | Production from:  directionally or randomly oriented filaments; or  substances or polymers of natural or man-made origin; followed in both cases by bonding into a nonwoven. |
| 5603.91-5603.94 | Production from:  directionally or randomly oriented staple fibres; or  chopped yarns, of natural or man-made origin; followed in both cases by bonding into a nonwoven. |
| 5604.10 | Production from rubber thread or cord, not textile covered. |
| 5604.90 | Spinning of natural fibres;  Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 56.05 | Spinning of natural or man-made staple fibres;  Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation. |
| 56.06 | Extrusion of man-made fibres combined with spinning; Twisting combined with gimping;  Spinning of natural or man-made staple fibres; or  Flocking combined with dyeing. |
| 56.07-56.09 | Spinning of natural fibres; or  Extrusion of man-made fibres combined with spinning. |
| Chapter 57 | Carpets and other textile floor coverings  Chapter note: For products of this Chapter jute fabric may be used as a backing. |
| 57.01-57.05 | Spinning of natural or man-made staple fibres combined with weaving or with tufting;  Extrusion of man-made filament yarn combined with weaving or with tufting;  Production from coir yarn, sisal yarn, jute yarn or classical ring spun viscose yarn;  Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; or  Extrusion of man-made fibres combined with nonwoven techniques including needle punching. |
| Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery |
| 58.01-58.04 | Spinning of natural or man-made staple fibres combined with weaving or with tufting;  Extrusion of man-made filament yarn combined with weaving or with tufting;  Weaving combined with dyeing, with flocking, with coating, with laminating or with metalising;  Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving;  Weaving combined with printing; or  Printing (as standalone operation). |
| 58.05 | CTH |
| 58.06-58.09 | Spinning of natural or man-made staple fibres combined with weaving or with tufting;  Extrusion of man-made filament yarn combined with weaving or with tufting;  Weaving combined with dyeing, with flocking, with coating, with laminating or with metalising;  Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving;  Weaving combined with printing; or  Printing (as standalone operation). |
| 58.10 | Embroidering in which the value of non-originating materials of any heading, except that of the product, used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 58.11 | Spinning of natural or man-made staple fibres combined with weaving or with tufting;  Extrusion of man-made filament yarn combined with weaving or with tufting;  Weaving combined with dyeing, with flocking, with coating, with laminating or with metalising;  Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving;  Weaving combined with printing; or  Printing (as standalone operation). |
| Chapter 59 | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use |
| 59.01 | Weaving, knitting or nonwoven fabric formation combined with dyeing, with flocking, with coating, with laminating or with metalising; or  Flocking combined with dyeing or with printing. |
| 59.02 |  |
| - Containing not more than 90 % by weight of textile materials | Weaving, knitting or nonwoven fabric formation. |
| - Others | Extrusion of man-made fibres combined with weaving, with knitting or with nonwoven fabric formation. |
| 59.03 | Weaving, knitting or nonwoven fabric formation combined with impregnating, with coating, with covering, with laminating or with metalising;  Weaving, knitting or nonwoven fabric formation combined with printing; or  Printing (as standalone operation). |
| 59.04 | Weaving, knitting or nonwoven fabric formation combined with dyeing, with coating, with laminating or with metalising. |
| 59.05 |  |
| - Impregnated, coated, covered or laminated with rubber, plastics or other materials | Weaving, knitting or nonwoven fabric formation combined with impregnating, with coating, with covering, with laminating or with metalising. |
| - Others | Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving;  Weaving, knitting or nonwoven fabric formation combined with dyeing, with coating or with laminating;  Weaving combined with printing; or Printing (as standalone operation). |
| 59.06 |  |
| - Knitted or crocheted fabrics | Spinning of natural or man-made staple fibres combined with knitting or with crocheting;  Extrusion of man-made filament yarn combined with knitting or with crocheting;  Knitting or crocheting combined with rubberising; or  Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials | Extrusion of man-made fibres combined with weaving. |
| - Others | Weaving, knitting or nonwoven process combined with dyeing, with coating or with rubberising;  Yarn dyeing combined with weaving, with knitting or with nonwoven process; or  Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 59.07 | Weaving, knitting or nonwoven fabric formation combined with dyeing, with printing, with coating, with impregnating or with covering;  Flocking combined with dyeing or with printing; or Printing (as standalone operation). |
| 59.08 |  |
| - Incandescent gas mantles, impregnated | Production from tubular knitted or crocheted gas mantle fabric. |
| - Others | CTH |
| 59.09-59.11 | Spinning of natural or man-made staple fibres combined with weaving, with knitting or with nonwoven fabric formation;  Extrusion of man-made fibres combined with weaving, with knitting or with nonwoven fabric formation;  Weaving, knitting or nonwoven fabric formation combined with dyeing, with coating or with laminating; or  Coating, flocking, laminating or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| Chapter 60 | Knitted or crocheted fabrics |
| 60.01-60.06 | Spinning of natural or man-made staple fibres combined with knitting or with crocheting;  Extrusion of man-made filament yarn combined with knitting or with crocheting;  Knitting or crocheting combined with dyeing, with flocking, with coating, with laminating or with printing;  Flocking combined with dyeing or with printing;  Yarn dyeing combined with knitting or with crocheting; or  Twisting or texturing combined with knitting or with crocheting, provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted |
| 61.01-61.17 |  |
| - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Knitting or crocheting combined with making-up including cutting of fabric; or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | Spinning of natural or man-made staple fibres combined with knitting or with crocheting;  Extrusion of man-made filament yarn combined with knitting or with crocheting;  Knitting and making-up in one operation; or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted |
| 62.01 | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.02 |  |
| - Embroidered | Weaving combined with making-up including cutting of fabric;  Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.03 | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.04 |  |
| - Embroidered | Weaving combined with making-up including cutting of fabric;  Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.05 | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.06 |  |
| - Embroidered | Weaving combined with making-up including cutting of fabric;  Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.07-62.08 | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.09 |  |
| - Embroidered | Weaving combined with making-up including cutting of fabric;  Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.10 |  |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Weaving combined with making-up including cutting of fabric;  Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.11 |  |
| - Women's or girls' garments, embroidered | Weaving combined with making-up including cutting of fabric;  Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.12 |  |
| - Knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Knitting combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.13-62.14 |  |
| - Embroidered | Weaving combined with making-up including cutting of fabric;  Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.15 | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.16 |  |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Weaving combined with making-up including cutting of fabric;  Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | Weaving combined with making-up including cutting of fabric;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| 62.17 |  |
| - Embroidered | Weaving combined with making-up including cutting of fabric;  Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product;  Making-up including cutting of fabric preceded by printing (as standalone operation); or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Weaving combined with making-up including cutting of fabric;  Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Interlinings for collars and cuffs, cut out | CTH, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | Weaving combined with making-up including cutting of fabric; or  Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| Chapter 63 | Other made up textile articles; sets; worn clothing and worn textile articles; rags |
| 63.01-63.04 |  |
| - Of felt and of nonwovens | Nonwoven fabric formation combined with making-up including cutting of fabric. |
| - Others  -- Embroidered | Weaving, knitting or crocheting combined with making-up including cutting of fabric; or  Production from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product. |
| -- Others | Weaving, knitting or crocheting combined with making-up including cutting of fabric. |
| 63.05 | Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric. |
| 63.06 |  |
| - Of nonwovens | Nonwoven fabric formation combined with making-up including cutting of fabric. |
| - Others | Weaving combined with making-up including cutting of fabric. |
| 63.07 | MaxNOM 40 % (EXW); or  RVC 65 % (FOB). |
| 63.08 | Each item in the set must satisfy the rule which would apply to it if it were not included in the set; however, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW or FOB of the set. |
| 63.09-63.10 | CTH |
| SECTION XII | FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR |
| Chapter 64 | Footwear, gaiters and the like; parts of such articles |
| 64.01-64.06 | CC;  CTH except from headings 64.01 to 64.05 and from assemblies of uppers affixed to inner soles of subheading 6406.90 and MaxNOM 50 % (EXW); or  CTH except from headings 64.01 to 64.05 and from assemblies of uppers affixed to inner soles of subheading 6406.90 and RVC 55 % (FOB). |
| Chapter 65 | Headgear and parts thereof |
| 65.01-65.07 | CTH |
| Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof |
| 66.01-66.03 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair |
| 67.01-67.04 | CTH |
| SECTION XIII | ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials |
| 68.01-68.15 | CTH;  MaxNOM 70 % (EXW); or RVC 35 % (FOB). |
| Chapter 69 | Ceramic products |
| 69.01-69.14 | CTH |
| Chapter 70 | Glass and glassware |
| 70.01-70.05 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 70.06 |  |
| - Coated glass-plate substrates | CTH; or  Production from non-coated glass-plate substrate of heading 70.06. |
| - Others | CTH except from headings 70.02 to 70.05. |
| 70.07 - 70.09 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 7007.11 | Tempering of non-originating materials, provided that non‑originating materials of heading 70.07 are not used. |
| 7007.21 | Tempering or laminating of non-originating materials, provided that non-originating materials of heading 70.07 are not used. |
| 70.10 |  |
| - Glass and glassware, containers made of glass | CTH; however, non-originating materials of heading 70.10 may be used, provided that their total value does not exceed 15 % of the EXW or the FOB of the product. |
| - Others | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 70.11 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 70.13 | CTH; however, non-originating materials of heading 70.13 may be used, provided that their total value does not exceed 15 % of the EXW or the FOB of the product. |
| 70.14-70.17 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 7018.10 | CTH |
| 7018.20 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 7018.90 | CTH |
| 70.19-70.20 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| SECTION XIV | NATURAL OR CULTURED PEARLS, PRECIOUS OR  SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN |
| Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin |
| 71.01 | CC |
| 71.02-71.04 | CTSH |
| 71.05 | CTH |
| 71.06 |  |
| - Unwrought | CTH except from headings 71.06, 71.08 and 71.10;  Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or  Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification. |
| - Semi-manufactured or in powder form | Production from unwrought precious metals. |
| 71.07 |  |
| - Metals clad with precious metals, semi-manufactured | Production from metals clad with precious metals, unwrought. |
| - Others | CTH |
| 71.08 |  |
| - Unwrought | CTH except from headings 71.06, 71.08 and 71.10;  Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or  Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification. |
| - Semi-manufactured or in powder form | Production from unwrought precious metals. |
| 71.09 |  |
| - Metals clad with precious metals, semi-manufactured | Production from metals clad with precious metals, unwrought. |
| - Others | CTH |
| 71.10 |  |
| - Unwrought | CTH except from headings 71.06, 71.08 and 71.10;  Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or  Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification. |
| - Semi-manufactured or in powder form | Production from unwrought precious metals. |
| 71.11 |  |
| - Metals clad with precious metals, semi-manufactured | Production from metals clad with precious metals, unwrought. |
| - Others | CTH |
| 71.12 | CTH |
| 71.13-71.17 | CTH except from headings 71.13 to 71.17; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 71.18 | CTH |
| SECTION XV | BASE METALS AND ARTICLES OF BASE METAL |
| Chapter 72 | Iron and steel |
| 72.01-72.06 | CTH |
| 72.07 | CTH except from heading 72.06. |
| 72.08-72.17 | CTH except from headings 72.08 to 72.17. |
| 7218.10 | CTH |
| 7218.91-7218.99 | CTH except from heading 72.06. |
| 72.19-72.23 | CTH except from headings 72.19 to 72.23. |
| 7224.10 | CTH |
| 7224.90 | CTH except from heading 72.06. |
| 72.25-72.29 | CTH except from headings 72.25 to 72.29. |
| Chapter 73 | Articles of iron or steel |
| 7301.10 | CC except from headings 72.08 to 72.17. |
| 7301.20 | CTH |
| 73.02 | CC except from headings 72.08 to 72.17. |
| 73.03 | CTH |
| 73.04-73.06 | CC except from headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to  72.29. |
| 73.07 |  |
| - Tube or pipe fittings of stainless steel | CTH except from forged blanks of heading 72.07; however,  non-originating forged blanks of heading 72.07 may be used, provided that their value does not exceed 50 % of the EXW or 45 % of the FOB of the product. |
| - Others | CTH |
| 73.08 | CTH except from subheading 7301.20; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 7309.00-7315.19 | CTH |
| 7315.20 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 7315.81-7319.90 | CTH |
| 7320.10 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 7320.20-7326.90 | CTH |
| Chapter 74 | Copper and articles thereof |
| 74.01-74.02 | CTH |
| 74.03 | CTSH |
| 74.04-74.19 | CTH |
| Chapter 75 | Nickel and articles thereof |
| 75.01-75.04 | CTSH |
| 75.05-75.08 | CTH |
| Chapter 76 | Aluminium and articles thereof |
| 76.01 | CTSH |
| 76.02-76.06 | CTH and MaxNOM 50 % (EXW); or  CTH and RVC 55 % (FOB). |
| 76.07 | CTH except from heading 76.06. |
| 7608.10-7616.91 | CTH and MaxNOM 50 % (EXW); or  CTH and RVC 55 % (FOB). |
| 7616.99 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 78 | Lead and articles thereof |
| 7801.10 | CTSH |
| 7801.91-7801.99 | CTH except from heading 78.02. |
| 78.02-78.04 | CTH |
| 78.06 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 79 | Zinc and articles thereof |
| 79.01-79.07 | CTH |
| Chapter 80 | Tin and articles thereof |
| 80.01-80.07 | CTH |
| Chapter 81 | Other base metals; cermets; articles thereof |
| 81.01-81.13 | CTSH; or  Production from non-originating materials of any heading by the use of refining, smelting or thermal metal forming. |
| Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal |
| 8201.10-8205.70 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 8205.90 | CTH; however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW or the FOB of the set. |
| 82.06 | CTH except from headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW or the FOB of the set. |
| 82.07-82.15 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 83 | Miscellaneous articles of base metal |
| 83.01-83.11 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| SECTION XVI | MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES |
| Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof |
| 84.01-84.06 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 84.07-84.08 | MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 84.09-84.11 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 84.12 | CTH;  MaxNOM 55 % (EXW); or  RVC 50 % (FOB). |
| 84.13 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 84.14-84.15 | CTH;  MaxNOM 55 % (EXW); or  RVC 50 % (FOB). |
| 84.16-84.24 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 84.25-84.30 | CTH except from heading 84.31;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 84.31-84.43 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 84.44-84.47 | CTH except from heading 84.48; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 84.48-84.68 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 84.70-84.72 | CTH except from heading 84.73; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 84.73-84.87 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 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 |
| 85.01 | CTH except from heading 85.03;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 85.02-85.18 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 85.19-85.21 | CTH except from heading 85.22;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 85.22-85.27 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 85.28 | CTH except from heading 85.29;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 85.29-85.34 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 85.35-85.37 | CTH except from heading 85.38; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 85.38-85.39 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 8540.11-8540.12 | CTSH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 8540.20-8540.99 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 8541.10-8541.60 | CTSH;  Non-originating materials used undergo a diffusion; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 8541.90 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 8542.31-8542.39 | CTSH;  Non-originating materials used undergo a diffusion; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 8542.90-8543.90 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 8544.11-8544.60 | CTH except from headings 74.08, 74.13, 76.05 and 76.14; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 8544.70 | CTH except from headings 70.02 and 90.01; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 85.45-85.49 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| SECTION XVII | VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT |
| Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds |
| 86.01-86.09 | CTH except from heading 86.07; MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof |
| 87.01 | MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| 87.02-87.05 | MaxNOM 45 % (EXW); or  RVC 60 % (FOB). |
| 87.03 | MaxNOM 55 % (EXW) <b>(1st Jan 2021 to 31st Dec 2022)</b>;  RVC 50 % (FOB) <b>(1st Jan 2021 to 31st Dec 2022)</b>;  MaxNOM 50 % (EXW) <b>(1st Jan 2023 to 31st Dec 2025)</b>;  RVC 55 % (FOB) <b>(1st Jan 2023 to 31st Dec 2025)</b>;  MaxNOM 45 % (EXW) <b>(1st Jan 2026 onwards)</b>;  RVC 60 % (FOB) <b>(1st Jan 2026 onwards)</b>; |
| 87.06 | MaxNOM 55 % (EXW) <b>(1st Jan 2021 to 31st Dec 2024)</b>;  RVC 50 % (FOB) <b>(1st Jan 2021 to 31st Dec 2024)</b>;  MaxNOM 50 % (EXW) <b>(1st Jan 2025 onwards)</b>;  RVC 55 % (FOB) <b>(1st Jan 2025 onwards)</b>; |
| 87.07 | MaxNOM 55 % (EXW) <b>(1st Jan 2021 to 31st Dec 2024)</b>;  RVC 50 % (FOB) <b>(1st Jan 2021 to 31st Dec 2024)</b>;  MaxNOM 45 % (EXW) <b>(1st Jan 2025 onwards)</b>;  RVC 60 % (FOB) <b>(1st Jan 2025 onwards)</b>; |
| 8707.10 | Production from non-originating semi-finished steel products of headings 72.07, 72.18 and 72.24. |
| 87.08-87.11 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 8708.10 | All non-originating polymer and flat-rolled products used shall be moulded or stamped. |
| 8708.29 |  |
| - Body stampings (not including parts thereof) | All non-originating materials shall be moulded or stamped. |
| - Door assemblies (not including parts thereof) | All non-originating materials used to produce door skin or insole panel shall be moulded or stamped and  all non-originating door parts used shall be assembled and  non-originating materials of heading 87.08 shall not be used. |
| 8708.50 |  |
| - Drive-axles with differential, whether or not provided with other transmission components | Drive shaft and differential gears are produced from non-originating flat-rolled metal and  non-originating materials of heading 87.08 shall not be used. |
| - Non-driving axles (not including parts thereof) | Non-driving axles are produced from non-originating flat rolled metal and  non-originating materials of heading 87.08 shall not be used. |
| 87.12 | MaxNOM 45 % (EXW); or  RVC 60 % (FOB). |
| 87.13-87.16 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 88 | Aircraft, spacecraft, and parts thereof |
| 88.01-88.05 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 88.06-88.07 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 89 | Ships, boats and floating structures |
| 89.01-89.08 | CTH except from hulls of heading 89.06;  MaxNOM 40 % (EXW); or  RVC 65 % (FOB). |
| SECTION XVIII | OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF |
| Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof |
| 9001.10-9001.40 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 9001.50 | CTH;  Production in which one of the following operations is made:  surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; or  coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 9001.90-9033.00 | CTH except from heading 96.20;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 91 | Clocks and watches and parts thereof |
| 9101.11-9113.20 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 9113.90 | CTH |
| 91.14 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 92 | Musical instruments; parts and accessories of such articles |
| 92.01-92.09 | MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| SECTION XIX | ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF |
| Chapter 93 | Arms and ammunition; parts and accessories thereof |
| 93.01-93.07 | MaxNOM 50 % (EXW); or  RVC 55 % (FOB). |
| SECTION XX | MISCELLANEOUS MANUFACTURED ARTICLES |
| 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 |
| 9401.10-9401.80 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 9401.90 | CC |
| 94.02-94.06 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 95 | Toys, games and sports requisites; parts and accessories thereof |
| 95.03-95.05 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 95.06 |  |
| - Golf clubs and parts thereof | CTH; however non-originating roughly-shaped blocks for making golf club heads may be used. |
| - Others | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 95.07-95.08 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| Chapter 96 | Miscellaneous manufactured articles |
| 96.01 | CC |
| 96.02-96.04 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| 96.05 | Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW or the FOB of the set. |
| 96.06-96.20 | CTH;  MaxNOM 50 % (EXW); or RVC 55 % (FOB). |
| SECTION XXI | WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES |
| Chapter 97 | Works of art, collectors' pieces and antiques |
| 97.01-97.06 | CTH |