| Classification | Description | PSR | PSR2 |
| --- | --- | --- | --- |
| Chapter 1 | Live animals | All the animals of Chapter 1 shall be wholly obtained |  |
| Chapter 2 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained |  |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all the materials of Chapter 3 used are wholly obtained |  |
| ex Chapter 4 | 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,  all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and  the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| Chapter 5 | Products of animal origin, not elsewhere specified or included | Manufacture in which all the materials of Chapter 5 used are wholly obtained |  |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which:  all the materials of Chapter 6 used are wholly obtained, and  the value of all the materials used does not exceed 50 % of the ex- works price of the product |  |
| Chapter 7 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained |  |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which:  all the fruit and nuts of Chapter 8 used are wholly obtained, and  the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product |  |
| ex Chapter 9 | Coffee, tea, maté and spices; except for: | Manufacture in which all the materials of Chapter 9 used are wholly obtained |  |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading |  |
| ex 0902 | Tea, whether or not flavoured, except for: | Manufacture from materials of any heading |  |
| 090210 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | Manufacture in which all the materials of Chapter 9 used are wholly obtained |  |
| 091091 | Mixtures of spices | Manufacture from materials of any heading |  |
| 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 the materials of Chapter 7, 8, 10, 11 and 23 used are wholly obtained |  |
| 110610 | Flour, meal and powder of the dried leguminous vegetables of heading 0713 | Manufacture from materials of any heading |  |
| 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 % of the ex- works price of the product |  |
| ex 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, except for | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 130219 | Vegetable saps and extracts; other | Manufacture from materials of any heading, except those of sub-heading 1211 20 |  |
| 130231 | Mucilages and thickeners, whether or not modified, derived from vegetable products | Manufacture from materials of any heading |  |
| 130232 | Mucilages and thickeners, whether or not modified, derived from vegetable products | Manufacture from materials of any heading |  |
| 130239 | Mucilages and thickeners, whether or not modified, derived from vegetable products | Manufacture from materials of any heading |  |
| 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 |  |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503 | Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207. However, bones of heading 0506 may not be used |  |
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading 1503 | Manufacture in which all the materials of Chapter 2 and bones of heading 0506 used are wholly obtained |  |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified | Manufacture from materials of any heading |  |
| 1505 | Wool grease and fatty substances derived therefrom (including lanolin) | Manufacture from materials of any heading |  |
| 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: | Manufacture from materials of any heading |  |
| 1507 | Vegetable oils and their fractions, except for: | Manufacture from materials of any heading, except that of the product |  |
| 1508 | Vegetable oils and their fractions, except for: | Manufacture from materials of any heading, except that of the product |  |
| 1511 | Vegetable oils and their fractions, except for: | Manufacture from materials of any heading, except that of the product |  |
| 1512 | Vegetable oils and their fractions, except for: | Manufacture from materials of any heading, except that of the product |  |
| 1513 | Vegetable oils and their fractions, except for: | Manufacture from materials of any heading, except that of the product |  |
| 1514 | Vegetable oils and their fractions, except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 1515 | Vegetable oils and their fractions, except for: | Manufacture from materials of any heading, except that of the product |  |
| 1509 to 1510 | Olive oil and its fractions, other oils and their fractions obtained solely from olives | Manufacture in which all the vegetable materials used are wholly obtained |  |
| 151550 | Sesame oil and its fractions | Manufacture from materials of any heading, except those of Chapter 12 |  |
| 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:  all the materials of Chapter 2 used are wholly obtained, and  all the vegetable materials of chapter 7, 8, 10, 15 and 23 used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used |  |
| 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:  all the materials of Chapters 2 and 4 used are wholly obtained, and  all the vegetable materials of chapter 7, 8, 10, 15 and 23 used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used |  |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture from animals of Chapter 1 and/or manufacture in which all the materials of Chapter 3 used are wholly obtained |  |
| ex 160420 | \*\*Within the annual quota, export from Korean into the UK only\*\*<br>  Preparations of surimi which are at least composed of 40 % of fish per weight of the product and which uses as primary ingredient of the surimi base Alaska Pollack (theragra Chalcogramma) species | Manufacture from materials of chapter 3 |  |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any heading, except that of the product |  |
| 170191 | Cane or beet sugar and chemically pure sucrose, in solid form containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price 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 |  |  |
| – Chemically-pure maltose and fructose | Manufacture from materials of any heading, including other materials of heading 1702 |  |
| – Other sugars in solid form, containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| – Other | Manufacture in which all the materials used are originating |  |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 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 30 % of the ex-works price of the product |  |
| Chapter 18 | Cocoa and cocoa preparations | 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 % 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 % 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 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: | Manufacture:  from materials of any heading, except that of the product,  - in which all the materials of Chapter 4, heading 1006 and Chapter 11 used are wholly obtained, and  - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. |  |
| ex 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, except for: | Manufacture in which:  - all the cereals and their derivatives (except durum wheat and its derivatives) of Chapters 10 and 11 used are wholly obtained, and  - all the materials of Chapters 2 and 3 used are wholly obtained if they represent more than 20 % by weight of the product |  |
| ex 190219 | Noodles, uncooked, dried and not stuffed, obtained from flour except of ‘durum wheat semolina’ | Manufacture from materials of any heading, except that of the product |  |
| ex 190230 | Ramen , instant noodles, cooked by heating or frying, and packed with mixed seasonings, including hot pepper powder, salt, garlic flavouring powder and a flavouring base | Manufacture from materials of any heading, except that of the product |  |
| 1903 | Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms | Manufacture from materials of any heading, except potato starch of heading 1108 |  |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre- cooked or otherwise prepared, not elsewhere specified or included; | Manufacture:  from materials of any heading, except those of heading 1806,  - in which all the cereals and flour of Chapter 10 and 11 (except durum wheat and Zea indurate maize, and their derivatives) used are wholly obtained, and  - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| ex 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, except for: | Manufacture from materials of any heading, except those of Chapter 11 |  |
| ex 190590 | Bakers’ wares of rice | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which:  all the fruit, nuts or vegetables of Chapter 7, 8 and 12 used are wholly obtained, and  the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter | Manufacture:  from materials of any heading, except that of the product, and  in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 200811 | 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; groundnuts | Manufacture from materials of any heading, except that of the product |  |
| 200819 | 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; other, including mixtures | Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex- works price of the product |  |
| 200891 | 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; other, including mixtures other than those of subheading 2008 19 | 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 % of the ex-works price of the product |  |
| 200892 | 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; other, including mixtures other than those of subheading 2008 19 | 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 % of the ex-works price of the product |  |
| 200899 | 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; other, including mixtures other than those of subheading 2008 19 | 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 % of the ex-works price of the product |  |
| 200891 | 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; other, including mixtures other than those of subheading 2008 19 | 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 % of the ex-works price of the product |  |
| 200892 | 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; other, including mixtures other than those of subheading 2008 19 | 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 % of the ex-works price of the product |  |
| 200899 | 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; other, including mixtures other than those of subheading 2008 19 | 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 % of the ex-works price of the product |  |
| 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, and  in which the value of all the materials of Chapter 17 used does not exceed 30 % 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 |  |
| ex 2103 | Sauces and preparations therefore; mixed condiments and mixed seasonings: except for: | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used |  |
| 210330 | Mustard flour and meal and prepared mustard | Manufacture from materials of any heading |  |
| 210390 | Other | Manufacture from materials of any heading |  |
| 210410 | Soups and broths and preparations therefore | 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 value of all the materials of Chapters 4 used does not exceed 30 % of the ex-works price of the product  - the value of all the materials of Chapters 17 used does not exceed 30 % of the ex-works price of the product |  |
| 2106 | Food preparations not elsewhere specified or included | Manufacture:  - from materials of any heading, except that of the product,  in which all the materials of subheadings 1211 20 and 1302 19 used are wholly obtained, and  - in which the value of all the materials of Chapter 4 used does not exceed 30 % of the ex-works price of the product, and  the value of all the materials of Chapters 17 used does not exceed 30 % of the ex-works price of the product |  |
| 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 % of the ex-works price of the product,  - in which all the fruit juice used (except that of pineapple, lime or grapefruit) of heading 2009 is originating, and  - in which all the materials of subheadings 1211 20 and 1302 19 used are wholly obtained |  |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength | Manufacture:  - from materials of any heading, except heading 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 % vol; spirits, liqueurs and other spirituous beverages | Manufacture:  - from materials of any heading, except 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 |  |
| 230310 | Residues of starch manufacture and similar residues | Manufacture in which all the maize used is wholly obtained |  |
| 230690 | 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; other | Manufacture in which all the olives of chapter 7 used are wholly obtained |  |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which all the materials of chapter 2, chapter 3, chapter 4, chapter 10, chapter 11 and chapter 17, used are originating |  |
| 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 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating |  |
| 240310 | Smoking tobacco | Manufacture in which at least 70 % 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 |  |
| 250410 | Natural graphite in powder or in flakes | Manufacture from materials of any heading |  |
| 251512 | Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | Manufacture from materials of any heading |  |
| 251612 | Granite merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | Manufacture from materials of any heading |  |
| 251820 | Calcined or sintered dolomite | Manufacture from materials of any heading |  |
| 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 252020 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 252520 | Mica powder | Grinding of mica or mica waste |  |
| ex 253090 | 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 |  |
| Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | Manufacture from materials of any heading |  |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radio­ active elements or of isotopes; | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex 290519 | 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % 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 % of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % 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 % 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % 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 % of the ex-works price of the product |  |
| 3001 | Glands and other organs for organo- therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included. | Manufacture from materials of any heading |  |
| 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. | Manufacture from materials of any heading |  |
| 300691 | Appliances identifiable for ostomy use | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 31 | Fertilisers; 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:  sodium nitrate  calcium cyanamide  potassium sulphate  magnesium potassium sulphate | Manufacture:  from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex- works price of the product, and  in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3201 | Tannins and their salts, ethers, esters and other derivatives | Manufacture from tanning extracts of vegetable origin | Manufacture in which the value of all the materials used does not exceed 40 % 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 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the  product |
| 3205 | Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes | Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 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 chemically defined | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3404 | Artificial waxes and prepared waxes  with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |  |
| ex 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3505 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: |  |  |
| – Starch ethers and esters | 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 % of the ex-works price of the product |
| – Other | Manufacture from materials of any heading, except those of heading 1108 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3507 | Prepared enzymes not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % 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 flat, 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| – Other | Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % 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 % 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 % 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 380300 | Refined tall oil | Refining of crude tall oil | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 380510 | 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 % of the ex-works price of the product |
| 380630 | Ester gums | Manufacture from resin acids | Manufacture in which the value of all the materials used does not exceed 40 % 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. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 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 | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % 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. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % 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 | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % 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 % 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. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % 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 % of the ex-works price of the product |  |
| 3819 | Hydraulic brake fluids and other prepared liquids for hydraulic trans­ mission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3820 | Anti-freezing preparations and prepared de-icing fluids | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 382100 | Prepared culture media for 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 % 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 % of the ex-works price of the product |  |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: |  |  |
| 382311 to 382319 | – Industrial monocarboxylic fatty acids, acid oils from refining | Manufacture from materials of any heading, except that of the product |  |
| 382370 | – 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 | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3901 to 3921 | Plastics in primary forms, waste, parings and scrap, of plastic; semi- manufactures and articles of 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 25 % of the ex-works price of the product |
| 390730 | Epoxide resins; polycarbonates | Manufacture from materials of any heading |  |
| 390740 | Epoxide resins; polycarbonates | Manufacture from materials of any heading |  |
| 390720 | Other polyethers; other polyesters | Manufacture from materials of any heading |  |
| 390791 | Other polyethers; other polyesters | Manufacture from materials of any heading |  |
| 3922 to 3926 | Articles of plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| 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 % 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: |  |  |
| ex 401211 | – 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 401212 | – 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 401213 | – 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 401219 | – 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 401211 | – 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 401212 | – 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 401213 | – 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 401219 | – 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 |  |
| 410221 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on,  or  Manufacture from materials of any heading, except that of the product |  |
| 410229 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on,  or  Manufacture from materials of any heading, except that of the product |  |
| 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 |  |
| 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 430230 | 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 |  |
| 4403 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared | Manufacture from materials of any heading |  |
| 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 end- jointing |  |
| 4409 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V- jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: | Manufacture of materials of any heading |  |
| 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 441510 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size |  |
| ex 441600 | 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 442190 | 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 paperboard | 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 paperboard; except for: | Manufacture from materials of any heading, except that of the product |  |
| 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 % of the ex-works price of the product |  |
| 481810 | Toilet paper | Manufacture from paper-making materials of Chapter 47 |  |
| ex 482010 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 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 |  |
| 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 garnetted stock), carded or combed | Carding or combing of silk waste |  |
| 5004 | 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 |  |
| 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,  - 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 47.5 % 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,  - man-made staple fibres, not carded or combed or otherwise prepared for spinning,  - 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 47.5 % 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,  - 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 47.5 % 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,  - jute yarn,  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise prepared for spinning,  - 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 47.5 % 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 and 5408 | Woven fabrics of man-made 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,  - 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 47.5 % of the ex-works price of the product |  |
| 5408 | \*\*Within the annual quota, export from Korean into the UK only\*\*<br>  Woven fabrics of man-made filament yarn | Manufacture from man-made filament yarns;  or  Dyeing accompanied by at least 2 preparatory or finishing operations (such as scouring, bleaching, mercerising, heat |  |
| 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 yarn |  |
| – Other | Manufacture from:  coir yarn, natural fibres, man-made staple fibres, not carded or combed or otherwise prepared for spinning, 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 47.5 % of the ex-works price of the product |  |
| 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, 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 % 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: |  |  |
| 560410 | – Rubber covered thread and cord, textile | Manufacture from rubber thread or cord, not textile covered |  |
| 560490 | – 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 |  |
| 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 heading 5402, polypropylene fibres of heading 5503 or 5506, or polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the 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; except for: |  |  |
| – 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 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 % 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 % 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 % by weight of textile materials | Manufacture from yarn |  |
| – Other | Manufacture from chemical materials or textile pulp |  |
| 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 % 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 backing, 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 unprinted fabric used does not exceed 47.5 % 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 % 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 unprinted fabric used does not exceed 47.5 % 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,  - yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin,  - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m- phenylenediamine and isoph­thalic acid,  - monofil of polytetrafluoroethylene,  - yarn of synthetic textile fibres of poly(p-phenylene terephthalamide),  - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn,  - 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  - chemical materials or textile pulp |  |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted | Spinning of natural and/or man-made staple fibres, or extrusion of man- made filament yarn, accompanied by knitting (knitted to shape products);  or  Knitting and making up including cutting (assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form) |  |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Weaving accompanied by making-up (including cutting);  or  Embroidering accompanied by making up (including cutting), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product;  or  Coating accompanied by making up (including cutting), provided that the value of the uncoated fabric used does not exceed 40 % of the ex- works price of the product;  or  Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product |  |
| ex 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: |  |  |
| Interlinings for collars and cuffs, cut out | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 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 from:  natural fibres, or  chemical materials or textile pulp |  |
| – Other: |  |  |
| – – Embroidered | Manufacture from unbleached single yarn;  or  Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |  |
| – – Other | Manufacture from unbleached single yarn |  |
| 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:  - natural fibres, or  -  chemical materials or textile pulp |  |
| – Other | Manufacture from unbleached single yarn |  |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set.  However, non- originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set |  |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 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; hairnets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres |  |
| 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 % 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 680300 | 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 |  |
| 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 semi­ conductor grade in accordance with SEMII-standards | Manufacture from non-coated glass- plate substrate of heading 7006 |  |
| – Other | Manufacture from materials of heading 7001 |  |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | 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 heading 7001 |  |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product;  or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product |  |
| 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 % 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 % 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, 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 |  |
| 7101 | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured temporarily strung for convenience of transport | 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 % of the ex-works price of the product |
| 7102 to 7104 | Diamonds, other precious or semi- precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones;  or  Manufacture from materials of any heading, except that of the product |  |
| 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 |  |
| 7107 | Metals clad with precious metals, not further worked than semi-manufactured | Manufacture from materials of any heading |  |
| 7109 | Metals clad with precious metals, not further worked than semi-manufactured | Manufacture from materials of any heading |  |
| 7111 | Metals clad with precious metals, not further worked than semi-manufactured | Manufacture from materials of any heading |  |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture in which the value of all the materials used does not exceed 50 % 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 % 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 |  |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206 |  |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207 |  |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading 7207 |  |
| 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 materials of heading 7218 |  |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading 7218 |  |
| 722490 | 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 and 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 materials of heading 7224 |  |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture from materials of any heading, except that of the product |  |
| 730110 | 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 |  |
| 730721 to 730729 | Tube or pipe fittings of stainless steel | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the 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 |  |
| 731520 | Skid chain | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex- works price of the product |  |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture from materials of any heading, except that of the product. |  |
| 740321 | Copper alloys | Manufacture from materials of any heading |  |
| 740322 | Copper alloys | Manufacture from materials of any heading |  |
| 740329 | Copper alloys | Manufacture from materials of any heading |  |
| 7407 | Copper bars, rods and profiles | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7408 | Copper wire | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7409 | Copper plates, sheets and strip, of a thickness exceeding 0,15 mm | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7410 | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7411 | Copper tubes and pipes | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 75 | Nickel and articles thereof | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 76 | Aluminium and articles thereof except for: | Manufacture from materials of any heading, except that of the product |  |
| 7601 | Unwrought aluminium | Manufacture from materials of any heading, except that of the product;  or  Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |  |
| 7604 | Aluminium bars, rods and profiles | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7605 | Aluminium wire | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7606 | Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7607 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm | Manufacture from materials of any heading, except that of the product and heading 7606 |  |
| 7608 | Aluminium tubes and pipes | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7609 | Aluminium 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 % of the ex-works price of the product |  |
| 761699 | Other articles of aluminium | Manufacture from materials of any heading |  |
| Chapter 77 | Reserved for possible future use in the HS |  |  |
| ex Chapter 78 | Lead and articles thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| 7801 | Unwrought lead | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used |  |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture from materials of any heading, except that 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 be used |  |
| Chapter 80 | Tin and articles thereof | Manufacture from materials of any heading, except that of the product |  |
| Chapter 81 | Other base metals; cermets; articles thereof | Manufacture from materials of any heading |  |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture from materials of any heading, except that of the product |  |
| 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale | Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set |  |
| 820713 to 820730 | Rock drilling or earth-boring tools; dies for drawing or extruding metal; tools for pressing, stamping or punching | Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 820740 to 820790 | Tools for tapping or threading; tools for drilling, other than for rock- drilling; tools for boring or broaching; tools for milling; tools for turning; other interchangeable tools | Manufacture from materials of any heading, except that of the product |  |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | Manufacture from materials of any heading, except that of the product |  |
| 821110 to 821193 | 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 |  |
| 821195 | 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 |  |
| 830241 | Other mountings, fittings and similar articles suitable for buildings | 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 % of the ex-works price of the product |  |
| 830260 | 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 % of the ex-works price of the product |  |
| 830621 to 830629 | 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 % 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 50 % of the ex-works price of the product |
| 8401 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8404 | Auxiliary plant for use with boilers of heading 8402 or 8403; condensers for steam or other vapour power units | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % 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 % 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 % 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 | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8425 | Pulley tackle and hoist other than skip hoist; winches and capstans; jacks | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8426 | Ships’ derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8428 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8430 | Other moving, grading, levelling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8432 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sport-ground rollers | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8433 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8434 | Milking machines and dairy machinery | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8443 | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |
| 8444 | Machines for extruding, drawing, texturing or cutting man-made textile 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 45 % of the ex-works price of the product |
| 8445 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8446 | Weaving machines (looms) | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8447 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8456 | Machine tolls 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 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8457 | Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8458 | Lathes (including turning centres) for removal metal | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8459 | Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8460 | Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cements by means of grinding-stones, abrasives or  polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8461 | Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, 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 45 % of the ex-works price of the product |
| 8462 | Machine tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8463 | Other machines tools for working metal or cermets, without removing material | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8464 | Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8465 | Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard 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 45 % of the ex-works price of the product |
| 8466 | Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self- opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8467 | Tools for working in the hand, pneumatic, hydraulic or with self- contained electronic or non-electric motor | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8469 | Typewriters other than printers of heading 8443; word-processing machines | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8470 | Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8471 | Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, 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 45 % of the ex-works price of the product |
| 8474 | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cement, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % 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 45 % 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 45 % of the ex-works price of the product |
| 8504 | Electrical transformers, static converters (for example, rectifiers) and inductors | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |
| 8505 | Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads | 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 % of the ex-works price of the product |
| 8508 | Vacuum cleaners | 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 % of the ex-works price of the product |
| 8509 | Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 | 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 % of the ex-works price of the product |
| 8511 | Electrical ignition or starting equipment of a kind used for spark- ignition or compression-ignition internal combustion engines; generators and cut-outs of a kind used in conjunction with such engines | 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 % of the ex-works price of the product |
| 8512 | Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or 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 % of the ex-works price of the product |
| 8514 | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss | 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 % of the ex-works price of the product |
| 8515 | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets | 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 % 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 hair­ dressing apparatus 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 % of the ex-works price of the product |
| 8519 | Sound recording or sound repro­ducing apparatus | Manufacture in which the value of all the materials used does not exceed 50 % 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 45 % of the ex-works price of the product |  |
| 8523 | Discs, tapes, solid-state non-volatile storage devices, ‘smart cards’ and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8525 | Transmission apparatus for radio- broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders | Manufacture in which the value of all the materials used does not exceed 50 % 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 50 % of the ex-works price of the product |  |
| 8527 | Reception apparatus for radio-broad­ casting, 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 45 % 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 45% of the ex-works price of the product |  |
| 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8530 | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) | 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 % of the ex-works price of the product |
| 8531 | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator, panels, burglar or fire alarms) other than those of heading 8512 or 8530 | 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 % of the ex-works price of the product |
| 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V; connectors for optical fibres, optical fibre bundles or cables | 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 % of the ex-works price of the product |
| 8538 | Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537 | 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 % of the ex-works price of the product |
| 8539 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps | 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 % of the ex-works price of the product |
| 8540 | Thermionic, cold cathode or photo­ cathode valves and tubes | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |
| 854231 to 854233 | Monolithic integrated circuits | Manufacture from materials of any heading, except that of the product;  or  The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non- party | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the  product |
| 854239 | Monolithic integrated circuits | Manufacture from materials of any heading, except that of the product;  or  The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non- party | Manufacture in which the value of all the materials used does not exceed 45 % 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 50 % 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 from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % 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 45 % 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  45 % 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 45 % 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 electro-mechanical) traffic signalling equipment of all kinds; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 860110 | Rail locomotives powered from an external source of electricity | Manufacture from materials of any heading, except that of the product |  |
| 860310 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604, powered from an external source of electricity | Manufacture from materials of any heading, except that of the product |  |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro­ mechanical) 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8701 to 8707 | Vehicles other than railway or tramway rolling-stock; bodies and chassis fitted with engines for the motor vehicles of headings 8701 to 8705; bicycles | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |
| 8712 | Vehicles other than railway or tramway rolling-stock; bodies and chassis fitted with engines for the motor vehicles of headings 8701 to 8705; bicycles | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |
| 8708 to 8711 | Parts and accessories for vehicles of headings 8701 to 8705 and 8711 to 8713; Motorcycles; Works trucks and parts thereof; carriages; baby carriages and parts thereof; Trailers and semi- trailers 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 % of the ex-works price of the product |
| 8713 to 8716 | Parts and accessories for vehicles of headings 8701 to 8705 and 8711 to 8713; Motorcycles; Works trucks and parts thereof; carriages; baby carriages and parts thereof; Trailers and semi- trailers 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 % 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 % of the ex-works price of the product |
| ex 880400 | 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 % 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 % 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 % 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 | Manufacture in which the value of all the materials used does not exceed 45 % 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 from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % 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 45 % of the ex-works price of the product |  |
| 9012 | Microscopes other than optical micro­ scopes; diffraction apparatus | 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 % of the ex-works price of the product |
| 9013 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, 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 % 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 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9022 | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X- ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like | 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 % of the ex-works price of the product |
| 9027 | Instruments and apparatus for physical or chemical analysis; 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 from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % 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 from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % 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 from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9032 | Automatic regulating or controlling instruments and apparatus | 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 % 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 % 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 % 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 % 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 % 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 % 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 % 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % 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 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: |  |  |
| ex 911310 | – Of metal clad with precious metal or of base metal, whether or not gold or silver-plated | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| – Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 911320 | – Of metal clad with precious metal or of base metal, whether or not gold or silver-plated | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| – Other | Manufacture in which the value of all the materials used does not exceed 50 % 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 % of the ex-works price of the product |  |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 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 40 % of the ex-works price of the product |
| 9405 | 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 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50 % 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 |  |
| ex 9503 | Other toys; reduced-size (‘scale’) models and similar recreational models, working or not; puzzles 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 50 % of the ex-works price of the product |  |
| 950631 | Golf clubs and other golf equipment | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used |  |
| 950639 | Golf clubs and other golf equipment | 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 |  |
| 9601 and 9602 | Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by Moulding).  Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatine of heading 3503) and articles of unhardened gelatin | Manufacture from materials of any heading |  |
| 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 % 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 % 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 % 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 |  |
| 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 % of the ex-works price of the product |  |
| 961320 | Pocket lighters, gas fuelled, refillable | Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex- works price of the product |  |
| ex 9614 | Smoking pipes and pipe bowls | 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 |  |