Rules of Origin for FTA Deep and Comprehensive Trade Agreement

| Heading | Description | Processing rule |
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| 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 |
| ex Chapter 5 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 5 used are wholly obtained |
| ex 0502 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair |
| Chapter 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 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 |
| 0902 | Tea, whether or not flavoured | Manufacture from materials of any heading |
| ex 0910 | Mixtures of spices | Manufacture from materials of any heading |
|  | Manufacture from cereals of Chapter 10 |  |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained |
| ex 1106 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713 | Drying and milling of leguminous vegetables of heading 0708 |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture 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 |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: |  |
|  | - Mucilages and thickeners, modified, derived from vegetable products | Manufacture from non-modified mucilages and thickeners |
| 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 |
| 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 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 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 in which all the materials of Chapter 3 used are wholly obtained |
| 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 |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: |  |
|  | - Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained |
|  | - Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and all the materials of Chapters 2 and 3 used are wholly obtained |
| 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 (except durum wheat and Zea indurata 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 |
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from materials of any heading, except those of Chapter 11 |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all the fruit, nuts or vegetables used are wholly obtained |
| ex 2001 | Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid | Manufacture from materials of any heading, except that of the product |
| ex 2004 and ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid | Manufacture from materials of any heading, except that of the product |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) | 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 |
| ex 2008 | - Nuts, not containing added sugar or spirits | 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 |
|  | - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) | Manufacture from materials of any heading, except that of the product |
|  | - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | Manufacture from materials of any heading, except that of the product, 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 |
| 2101 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | Manufacture from materials of any heading, except that of the product, and in which all the chicory used is wholly obtained |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: |  |
|  | - Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used |
|  | - Mustard flour and meal and prepared mustard | Manufacture from materials of any heading |
| ex 2104 | Soups and broths and preparations therefor | Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005 |
| 2106 | Food preparations not elsewhere specified or included | 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 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, and in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating |
| 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 or, if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume |
| 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 or, if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture from materials of any heading, except that of the product |
| ex 2301 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained |
| ex 2303 | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight | Manufacture in which all the maize used is wholly obtained |
| ex 2306 | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil | Manufacture in which all the olives used are wholly obtained |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which all the cereals, sugar or molasses, meat or milk used are originating, and all the materials of Chapter 3 used are wholly obtained |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture in which all the materials of Chapter 24 used are wholly obtained |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating |
| ex 2403 | Smoking tobacco | Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture from materials of any heading, except that of the product |
| ex 2504 | Natural crystalline graphite, with enriched carbon content, purified and ground | Enriching of the carbon content, purifying and grinding of crude crystalline graphite |
| ex 2515 | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm |
| ex 2516 | Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm |
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined |
| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used |
| ex 2520 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 2524 | Natural asbestos fibres | Manufacture from asbestos concentrate |
| ex 2525 | Mica powder | Grinding of mica or mica waste |
| ex 2530 | Earth colours, calcined or powdered | Calcination or grinding of earth colours |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for: | Manufacture from materials of any heading, except that of the product |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |
| ex 2709 | Crude oils obtained from bituminous minerals | Destructive distillation of bituminous materials |
| 2710 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils | Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |
| 2712 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |
| 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |
| 2715 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% 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 2805 | "Mischmetall" | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 2840 | Sodium perborate | Manufacture from disodium tetraborate pentahydrate  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 2852 | Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% 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 |
|  | Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% 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 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 40% of the ex-works price of the product |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol | Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% 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 |
| 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 40% 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 2939 | Concentrates of poppy straw containing not less than 50% by weight of alkaloids | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 3006 | - Waste pharmaceuticals specified in note 4(k) to this Chapter | The origin of the product in its original classification shall be retained |
|  | - Sterile surgical or dental adhesion barriers, whether or not absorbable: |  |
| ex Chapter 31 | Fertilizers; 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 fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; 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 |
| 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 |
| 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 3403 | Lubricating preparations containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals | Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product |
| 3404 | Artificial waxes and prepared waxes: |  |
|  | - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% 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 |
| 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 |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 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 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 transmission, 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 3821 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells | Manufacture in which the value of all the materials used does not exceed 50% 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: |  |
|  | - Industrial monocarboxylic fatty acids, acid oils from refining | Manufacture from materials of any heading, except that of the product |
|  | - Industrial fatty alcohols | Manufacture from materials of any heading, including other materials of heading 3823 |
| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included: |  |
|  | - The following of this heading:  - - Prepared binders for foundry moulds or cores based on natural resinous products  - - Naphthenic acids, their water-insoluble salts and their esters  - - Sorbitol other than that of heading 2905 | 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 |
|  | - - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts  - - Ion exchangers  - - Getters for vacuum tubes |  |
|  | - - Alkaline iron oxide for the purification of gas  - - Ammoniacal gas liquors and spent oxide produced in coal gas purification  - - Sulphonaphthenic acids, their water-insoluble salts and their esters  - - Fusel oil and Dippel's oil  - - Mixtures of salts having different anions  - - Copying pastes with a basis of gelatin, whether or not on a paper or textile backing |  |
| ex 3921 | Foils of plastic, metallised | Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron  Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product |
| 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 4017 | Articles of hard rubber | Manufacture from hard rubber |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture from materials of any heading, except that of the product |
| ex 4102 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on |
| 4104 to 4106 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Retanning of tanned leather Or Manufacture from materials of any heading, except that of the product |
| 4107,  4112 and 4113 | Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114 | Manufacture from materials of any heading, except headings 4104 to 4113 |
| ex 4114 | Patent leather and patent laminated leather; metallised leather | Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50% of the ex-works price of the product |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product |
| 4303 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading 4302 |
| ex 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading 4409 |
| ex Chapter 45 | Cork and articles of cork; except for: | Manufacture from materials of any heading, except that of the product |
| 4503 | Articles of natural cork | Manufacture from cork of heading 4501 |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture from materials of any heading, except that of the product |
|  | Manufacture from paper-making materials of Chapter 47 |  |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres | Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 4820 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape |  |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: | Manufacture from materials of any heading, except that of the product |
| 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials of any heading, except those of headings 4909 and 4911 |
| 4910 | Calendars of any kind, printed, including calendar blocks: |  |
|  | - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard | Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 50 | Silk; except for: | Manufacture from materials of any heading, except that of the product |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste |
| 5004 to 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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: |  |
| 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 |
| 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-cyclohexanediethanol and isophthalic acid,  - - 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: |  |
|  | - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Manufacture from yarn |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: |  |
| 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 |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture from materials of any heading, except that of the product |
| ex Chapter 65 | Headgear and parts thereof; except for: | Manufacture from materials of any heading, except that of the product |
| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres |
| 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 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the product |
| 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 7107,  ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |
| 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 or 7205 |
| 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 of heading 7206 |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading 7207 |
| ex 7218,  7219 to 7222 | Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms of heading 7218 |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading 7218 |
| ex 7224,  7225 to 7228 | Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms of heading 7206, 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 |
| ex 7301 | Sheet piling | Manufacture from materials of heading 7206 |
| 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading 7206 |
| 7304,  7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading 7206, 7207, 7218 or 7224 |
| ex 7307 | Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product |
| 7308 | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used |
| ex 7315 | Skid chain | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product |
| 7404 | Copper waste and scrap | Manufacture from materials of any heading, except that of the product |
| 7405 | Master alloys of copper | Manufacture from materials of any heading, except that of the product |
| ex Chapter 75 | Nickel and articles thereof; except for: | Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7501 to 7503 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap | Manufacture from materials of any heading, except that of the product |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7601 | Unwrought aluminium | Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |
| 7602 | Aluminium waste or scrap | Manufacture from materials of any heading, except that of the product |
| ex 7616 | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| Chapter 77 | Reserved for possible future use in the HS |  |
| 7802 | Lead waste and scrap | Manufacture from materials of any heading, except that of the product |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 7901 | Unwrought zinc | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used |
| 7902 | Zinc waste and scrap | Manufacture from materials of any heading, except that of the product |
| ex Chapter 80 | Tin and articles thereof; except for: | Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8001 | Unwrought tin | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used |
| 8002 and 8007 | Tin waste and scrap; other articles of tin | Manufacture from materials of any heading, except that of the product |
| Chapter 81 | Other base metals; cermets; articles thereof: |  |
|  | - Other base metals, wrought; articles thereof | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50% 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 |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture from materials of any heading, except that of the product |
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the ex-works price of the product |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product |
| 8456 to 8466 | Machine-tools and machines and their parts and accessories of headings 8456 to 8466 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 8469 to 8472 | Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines) | Manufacture in which the value of all the materials used does not exceed 40% 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 in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8482 | Ball or roller bearings | 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 25% of the ex-works price of the product |
| 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 8486 | Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
|  | - moulds, injection or compression types | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
|  | - lifting, handing, loading or unloading machinery | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and within the above limit, the value of all the materials of heading 8431 used does not exceed 10% 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 |
| 8487 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40% 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 40% of the ex-works price of the product |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 40% 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 40% of the ex-works price of the product |
| 8548 | - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
|  | - Electronic microassemblies | 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 headings 8541 and 8542 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 25% 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 |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% 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 |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials of any heading, except those of heading 8714  Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product |
| 8715 | Baby carriages and parts thereof | Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% 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 |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; 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 |
| 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 8804 | Rotochutes | Manufacture from materials of any heading, including other materials of heading 8804  Manufacture in which the value of all the materials used does not exceed 40% 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 |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes | Manufacture in which the value of all the materials used does not exceed 40% 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 ionizing radiations | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 9032 | Automatic regulating or controlling instruments and apparatus | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 9033 | Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Manufacture in which the value of all the materials used does not exceed 40% 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: |  |
|  | - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal | Manufacture in which the value of all the materials used does not exceed 40% 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 |
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m  or less | Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: the value of the cloth does not exceed 25% of the ex-works price of the product, and all the other materials used are originating and are classified in a heading other than heading 9401 or 9403  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 |
| ex 9506 | Golf clubs and parts thereof | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used |
| ex Chapter 96 | Miscellaneous manufactured articles; except for: | Manufacture from materials of any heading, except that of the product |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from "worked" carving materials of the same heading as the product |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, 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 |
| ex 9613 | Lighters with piezo-igniter | 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 |