

APPENDIX 2 TO ANNEX I<sup>1</sup>

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT  
ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT  
MANUFACTURED CAN OBTAIN ORIGINATING STATUS

**The products mentioned in the list may not all be covered by the Agreement.  
It is therefore necessary to consult the other parts of the Agreement**

<sup>1</sup> As amended by Joint Committee Decision No. 5 of 2007 (14 March 2007) which entered into force on 1 August 2007.

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |   |
|---------------|--|--|---|
| (1)           | (2)  | (3)  | or (4)  |
| Chapter 01    | Live animals   | All the animals of Chapter 1 must be wholly obtained   |   |
| Chapter 02    | Meat and edible meat offal (13)  | Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained  |   |
| 0301          | Live fish<br>- Ornamental fish<br><br>- Other  | Raising from fry, including fingerlings<br><br>Manufacture in which all the materials of Chapter 3 used must be wholly obtained  | Manufacture of eels from elvers of heading No. 0301 |
| 0302          | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 0304   | Manufacture in which all the materials of Chapter 3 used must be wholly obtained   | Manufacture from fry (1) of heading No. 0301        |
| 0303          | Fish, frozen, excluding fish fillets and other fish meat of heading No. 0304   | Manufacture in which all the materials of Chapter 3 used must be wholly obtained   | Manufacture from fry (1) of heading No. 0301        |
| 0304          | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen   | Manufacture in which all the materials used are classified within a heading other than that of the product   |   |
| 0305          | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption   | Manufacture in which all the materials used are classified within a heading other than that of the product, provided that the products having undergone only salting have a minimum salt content of 18%  |   |
| 0306          | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:<br>- Dried products<br><br>- Flours, meals and pellets of crustaceans, fit for human consumption<br><br>- Other | Manufacture from materials of any heading, including other materials of heading No. 0306<br><br>Manufacture from materials of any heading, including other materials of heading No. 0306<br><br>Manufacture in which all the materials of Chapter 3 used must be wholly obtained |   |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |        |
|---------------|---|---|--------|
| (1)           | (2)   | (3)   | or (4) |
| 0307          | <p>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:</p> <ul style="list-style-type: none"> <li>- Dried products</li> <li>- Flours, meals and pellets of aquatic invertebrates, fit for human consumption</li> <li>- Other</li> </ul> | <p>Manufacture from materials of any heading, including other materials of heading No 0307</p> <p>Manufacture from materials of any heading, including other materials of heading No 0307</p> <p>Manufacture in which all the materials of Chapter 3 used must be wholly obtained</p>   |        |
| ex Chapter 04 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:   | Manufacture in which all the materials of Chapter 4 used must be 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   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used must be wholly obtained;</li> <li>- any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul> |        |
| ex Chapter 05 | Products of animal origin, not elsewhere specified or included; except for:   | Manufacture in which all the materials of Chapter 5 used must be wholly obtained  |        |
| ex 0502       | Prepared pigs', hogs' or boars' bristles and hair   | Cleaning, disinfecting, sorting and straightening of bristles and hair  |        |
| Chapter 06    | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 6 used must be wholly obtained;</li> </ul>   |        |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |        |
|---------------|---|--|--------|
| (1)           | (2)   | (3)  | or (4) |
|               |   | - the value of all the materials used does not exceed 50% of the ex-works price of the product   |        |
| Chapter 07    | Edible vegetables and certain roots and tubers  | Manufacture in which all the materials of Chapter 7 used must be wholly obtained   |        |
| Chapter 08    | Edible fruit and nuts; peel of citrus fruits or melons  | Manufacture in which:<br>- all the fruit and nuts used must be wholly obtained;<br>- the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product |        |
| ex Chapter 09 | Coffee, tea, maté and spices; except for:   | Manufacture in which all the materials of Chapter 9 used must be 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  |        |
| Chapter 10    | Cereals   | Manufacture in which all the materials of Chapter 10 used must be wholly obtained  |        |
| 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 No 0714 or fruit used must be wholly obtained   |        |
| ex 1106       | Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713   | Drying and milling of leguminous vegetables of heading No 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 must be wholly obtained  |        |
| 1301          | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)   | Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product  |        |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |        |
|---------------|--|--|--------|
| (1)           | (2)  | (3)  | or (4) |
| 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:<br><br>- Mucilages and thickeners, modified, derived from vegetable products<br><br>- Other | Manufacture from non-modified mucilages and thickeners<br><br>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product   |        |
| Chapter 14    | Vegetable plaiting materials; vegetable products not elsewhere specified or included   | Manufacture in which all the materials of Chapter 14 used must be 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 in which all the materials used are classified within a heading other than that of the product   |        |
| 1501          | Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:<br><br>- Fats from bones or waste<br><br>- Other   | Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506<br><br>Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207 |        |
| 1502          | Fats of bovine animals, sheep or goats, other than those of heading No 1503:<br><br>- Fats from bones or waste<br><br>- Other  | Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506<br><br>Manufacture in which all the materials of Chapter 2 used must be wholly obtained  |        |
| ex 1505       | Refined lanolin  | Manufacture from crude wool grease of heading No 1505  |        |
| 1506          | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:   |  |        |

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|---------------|--|--|--------|
| (1)           | (2)  | (3)  | or (4) |
| 1507 to 1515  | - Solid fractions  | Manufacture from materials of any heading including other materials of heading No 1506   |        |
|               | - Other  | Manufacture in which all the materials of Chapter 2 used must be wholly obtained   |        |
|               | Vegetable oils and their fractions:  |  |        |
|               | - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacture in which all the materials used are classified within a heading other than that of the product   |        |
| 1516          | - Solid fractions, except for that of jojoba oil   | Manufacture from other materials of headings No 1507 to 1515   |        |
|               | - Other  | Manufacture in which all the vegetable materials used must be wholly obtained  |        |
|               | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared; except for:                                      | Manufacture in which:  |        |
|               | - Other animal fats and oils and their fractions, of marine mammals  | - all the materials of Chapter 2 used must be wholly obtained;<br>- all the vegetable materials used must be wholly obtained. However, materials of headings No 1507, 1508, 1511 and 1513 may be used                              |        |
| ex 1516.10    | - Other animal fats and oils and their fractions, of marine mammals  | Manufacture in which all the materials used are classified within a heading other than that of the product   |        |
| ex 1516.20    | - Vegetable fats and oils and their fractions, of hydrogenated castor oil, so called "opal wax"  | Manufacture in which all the materials used are classified within a heading other than that of the product   |        |
| 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 No 1516                           | Manufacture in which:<br>- all the materials of Chapters 2 and 4 used must be wholly obtained;<br>- all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used |        |

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|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| Chapter 16    | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:  | Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained                          |        |
| ex 1603.00    | Extracts and juices of meat of whale(13), fish or crustaceans, molluscs or other aquatic invertebrates   | Manufacture in which all the materials used are classified within a heading other than that of the product                  |        |
| 1604          | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs  | Manufacture in which all the materials used are classified within a heading other than that of the product                  |        |
| 1605          | Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved  | Manufacture in which all the materials used are classified within a heading other than that of the product                  |        |
| ex Chapter 17 | Sugars and sugar confectionery; except for:  | Manufacture in which all the materials used are classified within a heading other than that of the product                  |        |
| ex 1701       | Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured   | Manufacture in which the value of any 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 No 1702                                      |        |
|               | - Other sugars in solid form, flavoured or coloured  | Manufacture in which the value of any 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 must already be originating   |        |
| ex 1703       | Molasses resulting from the extraction or refining of sugar, flavoured or coloured   | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product |        |
| 1704          | Sugar confectionery (including white   | Manufacture in which:   |        |

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|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
|               | chocolate), not containing cocoa   | <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>  |        |
| Chapter 18    | Cocoa and cocoa preparations   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>   |        |
| 1901          | <p>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 heading No 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:</p> <ul style="list-style-type: none"> <li>- Malt extract</li> <li>- Other</li> </ul> | <p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul> |        |
| 1902          | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:   |   |        |



| HS heading No       | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |        |
|---------------------|---|---|--------|
| (1)                 | (2)   | (3)   | or (4) |
| 1903                | <ul style="list-style-type: none"> <li>- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul> <p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p> | <p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>- all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul> <p>Manufacture from materials of any heading, except potato starch of heading No 1108</p> |        |
| 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   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials not classified within heading No 1806;</li> <li>- in which all the cereals and flour (except durum wheat and its derivatives and Zea mays) used must be wholly obtained;</li> <li>- in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>  |        |
| 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 must be 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 in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product  |        |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |        |
|---------------|---|--|--------|
| (1)           | (2)   | (3)  | or (4) |
| 2006          | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)  | Manufacture in which the value of any 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 in which:<br>- all the materials used are classified within a heading other than that of the product;<br>- the value of any 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<br><br>- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)<br><br>Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | Manufacture in which the value of the originating nuts and oil seeds of heading No 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product<br><br>Manufacture in which all the materials used are classified within a heading other than that of the product<br>- all the materials used are classified within a heading other than that of the product;<br>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product |        |
| 2009          | Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter   | Manufacture in which:<br>- all the materials used are classified within a heading other than that of the product;<br>- the value of any 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 in which all the materials used are classified within a heading other than that of the product   |        |
| 2101          | Extracts, essences and concentrates, of coffee, tea, maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted  | Manufacture in which:<br>- all the materials used are classified within a heading other than that of the   |        |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |        |
|---------------|--|--|--------|
| (1)           | (2)  | (3)  | or (4) |
| 2103          | chicory and other coffee substitutes, and extracts, essences and concentrates thereof  | - all the chicory used must be wholly obtained   |        |
|               | 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 in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used |        |
| ex 2104       | - Mustard flour and meal and prepared mustard  | Manufacture from materials of any heading  |        |
|               | Soups and broths and preparations therefor   | Manufacture from materials of any heading, except prepared or preserved vegetables of headings No 2002 to 2005   |        |
| 2106          | Food preparations not elsewhere specified or included  | Manufacture in which:  |        |
|               |  | - all the materials used are classified within a heading other than that of the product;   |        |
|               |  | - the value of any 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 in which:  |        |
|               |  | - all the materials used are classified within a heading other than that of the product;   |        |
|               |  | - the value of any materials of Chapter 17 used does not exceed 30% of the ex works price of the product   |        |
| 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 No 2009 | Manufacture in which:  |        |
|               |  | - all the materials used are classified within a heading other than that of the product;   |        |
|               |  | - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product;  |        |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |        |
|---------------|--|--|--------|
| (1)           | (2)  | (3)  | or (4) |
| 2208          | <p>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages</p> | <ul style="list-style-type: none"> <li>- any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</li> <li>- in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials not classified within heading No 2207 or 2208;</li> <li>- in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume</li> </ul> |        |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product   |        |
| ex 2301       | Whale meal(13); 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 must be wholly obtained  |        |
| ex 2301.10    | Flours, meals and pellets, of meat or meat offal, of whale(13)   | Manufacture in which all the materials used are classified within a heading other than that of the product   |        |
| 2301.20       | Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates  | Manufacture in which all the materials used are classified within a heading other than that of the product   |        |
| 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 must be 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 must be wholly obtained   |        |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |        |
|---------------|---|--|--------|
| (1)           | (2)   | (3)  | or (4) |
| ex 2309       | Preparations of a kind used in animal feeding; except for:  | Manufacture in which:  |        |
|               |   | - all the cereals, sugar or molasses, meat or milk used must already be originating;   |        |
|               |   | - all the materials of Chapter 3 used must be wholly obtained  |        |
| ex 2309.90    | Other:<br>- Fish solubles   | Manufacture in which all the materials used are classified within a heading other than that of the product   |        |
| Chapter 24    | Tobacco and manufactured tobacco substitutes  | Manufacture in which all the materials used are classified within a heading other than that of the product   |        |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:   | Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used |        |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| 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  |        |
| ex 2530       | Earth colours, calcined or powdered  | Calcination or grinding of earth colours  |        |
| Chapter 26    | Ores, slag and ash   | Manufacture in which all the material used are classified within a heading other than that of the product   |        |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:<br><br>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 | Manufacture in which all the material used are classified within a heading other than that of the product<br><br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils  | Operations of refining and/or one or more specific process(es) (3)<br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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) (3)<br>or  |        |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |        |
|---------------|--|--|--------|
| (1)           | (2)  | (3)  | or (4) |
| 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 | Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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) (3)<br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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) (2)<br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |        |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |  |
|---------------|---|--|--|
| (1)           | (2)   | (3)  | or (4)   |
| 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) (2)<br>or<br><br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 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 50 % 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 50 % of the ex-works price of the product |



| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|---|---|--|
| (1)           | (2)   | (3)   | or (4)   |
| ex Chapter 29 | Organic chemicals; except for:  | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 2901       | Acyclic hydrocarbons for use as power or heating fuels  | Operations of refining and/or one or more specific process(es) (2)<br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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) (2)<br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their 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 No 2905. However, metal alcoholates of this heading may be used, provided their 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 |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|---|---|---|
| (1)           | (2)   | (3)   | or (4)  |
| 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 Nos 2915 and 2916 used may 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   |
| 2917          | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives                      | Manufacture from materials of any heading   |   |
| 2921          | Amine-function compounds  | Manufacture from materials of any heading   |   |
| 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 No 2909 used may 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 50 % 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 heading Nos 2932 and 2933 used may 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  |
| 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 heading Nos 2932, 2933 and 2934 used may 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 30 | Pharmaceutical products; except for:  | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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  |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|---|---|---|
| (1)           | (2)   | (3)   | or (4)  |
| 3002          | <p>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:</p> <ul style="list-style-type: none"> <li>- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</li> <li>- Other: <ul style="list-style-type: none"> <li>- - Human blood</li> <li>- - Animal blood prepared for therapeutic or prophylactic uses</li> <li>- - Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</li> <li>- - Haemoglobin, blood globulins and serum globulins</li> </ul> </li> </ul> | <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |  |
|---------------|---|--|--|
| (1)           | (2)   | (3)  | or (4)   |
| 3003 and 3004 | - - Other<br><br>Medicaments (excluding goods of heading No 3002, 3005 or 3006):<br><br>- Obtained from amikacin of heading No 2941                                   | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product<br><br>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, 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<br><br>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   |  |
| Chapter 31    | Fertilizers   | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other coloring matter; paints and varnishes; putty and other mastics; inks; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 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 50 % of the ex-works price of the product   |
| ex 3203       | Pigments of vegetable origin for colouring egg and chicken with a basis of flower and chili oleoresins  | Manufacture from oleoresins  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|--|---|--|
| (1)           | (2)  | (3)   | or (4)   |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations, except for:  | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 |
| 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"(4) in this heading. However, materials classified within the same group may be used provided their 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 50 % of the ex-works price of the product        |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, "dental waxes" and dental preparations with a basis of plaster, except for:  | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 3403       | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight  | Operations of refining and/or one or more specific process(es)(2)<br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product |  |
| 3404          | Artificial waxes and prepared waxes:   |   |  |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|---|---|--|
| (1)           | (2)   | (3) or (4)  |  |
|               | <ul style="list-style-type: none"> <li>- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax</li> <li>- Other</li> </ul>   | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>- hydrogenated oils having the character of waxes of heading No 1516;</li> <li>- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;</li> <li>- materials of heading No 3404</li> </ul> <p>However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>  |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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   |
| 3505          | <p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> <li>- Starch ethers and esters</li> <li>- Other</li> </ul> | <p>Manufacture from materials of any heading, including other materials of heading No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</p>  | <p>Manufacture in which the value of all the materials used does not 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|--|---|--|
| (1)           | (2)  | (3)   | or (4)   |
| 3507          | Enzymes; prepared enzymes not elsewhere specified or included  | Manufacture in which all the materials used are classified within a heading other than 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 |
| Chapter 36    | Explosives; pyrotechnic products; pyrophoric alloys; certain combustible preparations  | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 37 | Photographic or cinematographic goods; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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  |
| 3701          | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs: |   |  |
|               | - Instant print film for color photography in packs  | Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3702 may be used provided their 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 50% of the ex-works price of the product  |
|               | - Other  | Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, 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  |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|---|---|---|
| (1)           | (2)   | (3)   | or (4)  |
| 3702          | Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed | Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 3704          | Photographic plates, film paper, paperboard and textiles, exposed but not developed   | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704   | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for:  | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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 3801       | - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes   | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product   |   |
|               | - Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils  | Manufacture in which the value of all the materials of heading No 3403 used 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 3803       | Refined tall oil  | Refining of crude tall oil  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 3805       | Spirits of sulphate turpentine, purified  | Purification by distillation or refining of raw spirits of sulphate turpentine  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 3806       | Ester gums  | Manufacture from resin acids  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 3807       | Wood pitch (wood tar pitch)   | Distillation of wood tar  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |



| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status                                       |        |
|---------------|---|--|--------|
| (1)           | (2)   | (3)  | or (4) |
| 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 in which the value of all the materials used does not exceed 50% of the ex-works price of the product                    |        |
| 3809          | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included                                 | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product                    |        |
| 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 in which the value of all the materials used does not exceed 50% of the ex-works price of the product                    |        |
| 3811          | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:  |  |        |
|               | - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals   | Manufacture in which the value of all the materials of heading No 3811 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                    |        |
| 3812          | Prepared rubber accelerators; compound plasticizers 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                    |        |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |   |
|---------------|--|--|---|
| (1)           | (2)  | (3)  | or (4)  |
| 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 vanish 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  |   |
| 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  |   |
| 3822          | Diagnostic or laboratory reagents on a backing and 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:<br><br>- Industrial monocarboxylic fatty acids, acid oils from refining<br><br>- Industrial fatty alcohols  | Manufacture in which all the materials used are classified within a heading other than that of the product<br><br>Manufacture from materials of any heading including other materials of heading No 3823 | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 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<br><br>- The following of this heading:<br><br>Prepared binders for foundry moulds or cores based on natural resinous products | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used                            | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|--|---|--|
| (1)           | (2)  | (3)   | or (4)   |
|               | <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p> <p>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</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p> <p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> <p>- Other</p> | <p>Same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>  |  |
| 3901          | <p>Polymers of ethylene, in primary forms:</p> <ul style="list-style-type: none"> <li>- Addition homopoly-merization products in which a single monomer contributes more than 99% by weight to the total polymer content</li> <li>- Other</li> </ul>   | <ul style="list-style-type: none"> <li>- Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product(5)</li> </ul> <p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product (5)</p> | <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|--|---|---|
| (1)           | (2)  | (3)   | or (4)  |
| 3902 to 3906  | Polymers of propylene or other olefins; Polymers of styrene; Polymers of vinyl chloride or of other halogenated olefins; Polymers of vinyl acetate or other vinyl esters; Acrylic polymers; all in primary forms   | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product (5)   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |
| 3907          | <p>Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms</p> <p>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>- Polyester</p> <p>- Other</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product(5)</p> <p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials of Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product(5)</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|--|---|--|
| (1)           | (2)  | (3)   | or (4)   |
| 3908 to 3911  | Polyamides; Amino-resins, phenolic resins and polyurethanes; Silicones; Petroleum resins, coumumarone-inede resins, polyterpenes, polysulphides, polysulphones and other products; all in primary forms  | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product(5)  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3912          | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms  | Manufacture in which the value of any materials classified in the same heading as the product 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 |
| 3913 to 3914  | Natural polymers and modified natural polymers not elsewhere specified or included; Ion-exchangers based on polymers of heading Nos. 3901 to 3913, in primary forms  | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product(5)  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3915          | Waste, parings and scrap, of plastic   | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product(5)  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3916 to 3921  | Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:<br><br>- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked<br><br>- Other: | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 50% of the ex-works price of the product<br><br>Manufacture 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 50 % of the ex-works price of the product |

| HS heading No          | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |  |
|------------------------|--|---|--|
| (1)                    | (2)  | (3)   | or (4)   |
| ex 3916 and<br>ex 3917 | Profile shapes and tubes   | Manufacture in which:<br>- the value of all the materials used does not exceed 50% of the ex-works price of the product;<br><br>- the value of any materials classified within the same heading as the product 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 3920                | - Ionomer sheet or film  | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
|                        | - Sheets of regenerated cellulose, polyamides or polyethylene                              | Manufacture in which the value of any materials classified in the same heading as the product 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 3921                | Foils of plastic, metallized   | Manufacture from highly transparent polyester foils with a thickness of less than 23 micron(6)  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3922 to<br>3925        | 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   |  |
| 3926                   | Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14 | Manufacture in which all the materials used are classified within a heading other than 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 40          | Rubber and articles thereof; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product  |  |
| ex 4001                | Laminated slabs of crepe rubber for shoes  | Lamination of sheets of natural rubber  |  |
| ex 4002                | Latex  | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product   |  |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|--|---|--|
| (1)           | (2)  | (3)   | or (4)   |
| 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:<br><br>- Retreaded pneumatic, solid or cushion tyres, of rubber<br><br>- Other | Retreading of used tyres<br><br>Manufacture from materials of any heading, except those of heading No 4011 or 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 in which all the materials used are classified within a heading other than 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          | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared   | Retanning of pre-tanned leather<br>or<br>Manufacture in which all the materials used are classified within a heading other than 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 |
| 4105          | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared   | Retanning of pre-tanned leather<br>or<br>Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 4106          | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared  | Retanning of pre-tanned leather<br>or<br>Manufacture in which all the materials used are classified within a heading other than 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 |
| 4107 and 4112 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals   | Manufacture from materials of any heading, except headings 4104 to 4113   |  |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |  |
|---------------|--|--|--|
| (1)           | (2)  | (3)  | or (4)   |
| 4113          | or of sheep or lamb, without wool or hair on, whether or not split, other than leather of heading 4114<br><br>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, 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  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex 4114       | Patent leather and patent laminated leather; metallised leather  | Manufacture from materials of headings 4104 to 4106, 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 in which all the materials used are classified within a heading other than that of the product   |  |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product   |  |
| ex 4302       | Tanned or dressed furskins, assembled:<br>- Plates, crosses and similar forms<br><br>- Other   | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins<br><br>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 No 4302   |  |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for:  | Manufacture in which all the materials used are classified within a heading other than that of the product   |  |
| ex 4403       | Wood roughly squared   | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down   |  |
| ex 4407       | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed  | Planing, sanding or end-jointing   |  |



| HS heading No      | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |  |
|--------------------|--|--|--|
| (1)                | (2)  | (3)  | or (4)   |
| ex 4408            | Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed        | Splicing, planing, sanding or end-jointing   |  |
| ex 4409            | Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or end-jointed:  |  |  |
|                    | - Sanded or end-jointed  | Sanding or end-jointing  |  |
|                    | - Beadings and mouldings   | Beading or moulding  |  |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards  | Beading or moulding  |  |
| ex 4415            | Packing cases, boxes, crates, drums and similar packings, of wood  | Manufacture from boards not cut to size  |  |
| ex 4416            | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood  | Manufacture from riven staves, not further worked than sawn on the two principal surfaces  |  |
| ex 4418            | - Builders' joinery and carpentry of wood  | Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used |  |
|                    | - Beadings and mouldings   | Beading or moulding  |  |
| 4420               | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94 | Manufacture in which all the materials used are classified within a heading other than 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 4421            | Match splints; wooden pegs or pins for footwear  | Manufacture from wood of any heading, except drawn wood of heading No 4409   |  |
| ex Chapter 45      | Cork and articles of cork; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product   |  |
| 4503               | Articles of natural cork   | Manufacture from cork of heading No 4501   |  |
| Chapter 46         | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork  | Manufacture in which all the materials used are classified within a heading other than that of the product   |  |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| Chapter 47    | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard  | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |
| 4810          | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size | Manufacture from paper-making materials of Chapter 47   |        |
| ex 4811       | Paper and paperboard, ruled, lined or squared only; except for:<br><br>Floor coverings   | Manufacture from paper-making materials of Chapter 47<br><br>Manufacture in which all the materials used are classified within a heading other than that of the product |        |
| 4816          | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes  | Manufacture in which all the materials used are classified within a heading other than heading No 4809  |        |
| ex 4818       | Toilet paper   | Manufacture from paper-making materials of Chapter 47   |        |
| ex 4823       | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; except for:<br>Floor coverings  | Manufacture from paper-making materials of Chapter 47<br><br>Manufacture in which all the materials used are classified within a heading other than that of the product |        |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |

| HS heading No   | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |  |
|-----------------|---|--|--|
| (1)             | (2)   | (3)  | or (4)   |
| 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 not classified within heading No 4909 or 4911   |  |
| ex Chapter 50   | Silk; except for:   | Manufacture in which all the materials used are classified within a heading other than 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 (7) :<br><br>- raw silk or silk waste carded or combed or otherwise prepared for<br>- other natural fibres not carded or combed or otherwise prepared for spinning,<br>- chemical materials or textile pulp, or<br>- paper-making materials   |  |
| 5007            | Woven fabrics of silk or of silk waste:   | Manufacture from yarn (7) or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product | Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % 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 in which all the materials used are classified within a heading other than that of the product   |  |
| 5106 to 5110    | Yarn of wool, of fine or coarse animal hair or of horsehair   | Manufacture from (7) :   |  |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|---|---|---|
| (1)           | (2)   | (3)   | or (4)  |
| 5111 to 5112  | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from yarn (7)</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> | <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> |
| 5113          | Woven fabrics of fine or coarse animal hair or of horsehair:          | <p>Manufacture from yarn (7)</p> <p>or</p>  | <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11)</p>  |

| HS heading No | Description of product    | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|---------------------------|---|--|
| (1)           | (2)                       | (3)   | or (4)   |
|               |                           | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product                                    | finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product   |
| ex Chapter 52 | Cotton; except for:       | Manufacture in which all the materials used are classified within a heading other than that of the product  |  |
| 5204 to       | Yarn and thread of cotton | Manufacture from (7):<br><ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>   |  |
| 5208 to 5212  | Woven fabrics of cotton:  | Manufacture from yarn (7) or<br>or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product | Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product<br><br>or |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |  |
|---------------|---|--|--|
| (1)           | (2)   | (3)  | or (4)   |
|               |   |  | Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 53 | Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product   |  |
| 5306 to 5308  | Yarn of other vegetable textile fibres; paper yarn                                      | Manufacture from (7):<br><br>- raw silk or silk waste carded or combed or otherwise prepared for spinning,<br><br>- natural fibres not carded or combed or otherwise prepared for spinning,<br><br>- chemical materials or textile pulp, or<br><br>- paper-making materials  |  |
| 5309          | Woven fabrics of flax:  | Manufacture from yarn (7) or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product | Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product   |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|---|---|--|
| (1)           | (2)   | (3)   | or (4)   |
| 5310 to 5311  | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:   | Manufacture from yarn (7) or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product |  |
| 5401 to 5406  | Yarn, monofilament and thread of man-made filaments   | Manufacture from (7):<br><ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>   |  |
| 5407 and 5408 | Woven fabrics of man-made filament yarn:<br><ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> </ul> | Manufacture from single yarn (7)  | Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product<br>or |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status   |   |
|---------------|------------------------|--|---|
| (1)           | (2)                    | (3)  | or (4)  |
|               | - Other                | <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> | <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> |



| HS heading No | Description of product                           | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|--|---|---|
| (1)           | (2)  | (3)   | or (4)  |
|               |  |   | <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |
| 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 | <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> |   |
| 5512 to 5516  | Woven fabrics of man-made staple fibres:         |   |   |

| HS heading No | Description of product        | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|-------------------------------|---|---|
| (1)           | (2)                           | (3)   | or (4)  |
|               | - Incorporating rubber thread | Manufacture from single yarn (7)  | <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |
|               | - Other                       | <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> </ul> | <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side</p>   |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |  |
|---------------|--|--|--|
| (1)           | (2)  | (3)  | or (4)   |
|               |  | <ul style="list-style-type: none"> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul>  | <p>of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:                            | Manufacture from (7):  |  |
| 5602          | <p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> <li>- Needleloom felt</li> </ul> | <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- nylon staples fibres of heading Nos. 5501 or 5503,</li> </ul> |  |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |        |
|---------------|---|--|--------|
| (1)           | (2)   | (3)  | or (4) |
| 5604          | <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> <li>- Rubber thread and cord, textile covered</li> <li>- Other</li> </ul> | <ul style="list-style-type: none"> <li>- chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>- polypropylene filament of heading No 5402,</li> <li>- polypropylene fibres of heading Nos 5503 or 5506 or</li> <li>- polypropylene filament tow of heading No 5501,</li> </ul> <p>may be used</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- nylon staples fibres of heading Nos. 5501 or 5503</li> <li>- man-made staple fibres made from casein, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> |        |
| 5605          | <p>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>  | <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>   |        |
| 5606          | <p>Gimped yarn, and strip and the like of heading No 5404 or 5405 , gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>   | <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning,</li> </ul>  |        |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |        |
|---------------|---|--|--------|
| (1)           | (2)   | (3)  | or (4) |
|               |   | <ul style="list-style-type: none"> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>   |        |
| Chapter 57    | <p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> <li>- Of needleloom felt:</li> </ul> | <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- nylon filament yarn of heading No. 5402,</li> <li>- nylon staple fibres of heading No 5501 or 5503,</li> <li>- chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>- polypropylene filament of heading No 5402,</li> <li>- polypropylene fibres of heading No 5503 or 5506 or</li> <li>- polypropylene filament tow of heading No 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p> <p>Jute fabric may be used as a backing for carpets of needleloom felt</p> |        |
|               | <ul style="list-style-type: none"> <li>- Other felt</li> </ul>  | <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- nylon filament yarn of heading No 5402,</li> <li>- nylon staple fibres of heading No 5501 or 5503, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>- polypropylene filament of heading No 5402,</li> <li>- polypropylene fibres of heading No 5503 or 5506,</li> <li>- polypropylene filament tow of heading No 5501,</li> </ul>   |        |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |        |
|---------------|---|---|--------|
| (1)           | (2)   | (3)   | or (4) |
|               | <p>- Other:</p> <p>- - of polyester or acrylic fibres</p> <p>- - Other</p>              | <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir or jute yarn,</li> <li>- natural fibres,</li> <li>- nylon filament yarn of heading No 5402,</li> <li>- nylon staple fibres of heading No 5501 or 5503, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>- polypropylene filament of heading No 5402,</li> <li>- polypropylene fibres of heading No 5503 or 5506,</li> <li>- polypropylene filament tow of heading No 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p> <p>Jute fabric may be used as a backing for carpets of polyester or acrylic fibres</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir or jute yarn,</li> <li>- synthetic or artificial filament yarn,</li> <li>- natural fibres, or</li> <li>- man-made staple fibres not carded or combed or otherwise processed for</li> </ul> <p>Jute fabric may be used as a backing for other carpets</p> |        |
| 5801          | Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 5802 or 5806 |   |        |

| HS heading No | Description of product        | Working or processing carried out on non-originating materials that confers originating status |  |
|---------------|-------------------------------|--|--|
| (1)           | (2)                           | (3)  | or (4)   |
|               | - Combined with rubber thread | Manufacture from single yarn (7)   | <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |
|               | - Other                       | <p>Manufacture from (7):</p> <p>- natural fibres, or</p>                                       | <p>Manufacture by dyeing accompanied by at least two</p>   |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status |  |
|---------------|---|--|--|
| (1)           | (2)   | (3)  | or (4)   |
| 5802 to 5803  | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No 5806; tufted textile fabrics, other than products of heading No 5703; gauze, other than narrow fabrics of heading No 5806: | - chemical materials or textile pulp   | <p>additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |



| HS heading No | Description of product        | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|-------------------------------|---|--|
| (1)           | (2)                           | (3)   | or (4)   |
|               | - Combined with rubber thread | Manufacture from single yarn (7)  | <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |
|               | - Other                       | <p>Manufacture from:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> | <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on</p>  |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|--|---|---|
| (1)           | (2)  | (3)   | or (4)  |
| 5804          | <p>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06:</p> <ul style="list-style-type: none"> <li>- Combined with rubber thread</li> <li>- Other</li> </ul> | <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> | <p>condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|---|---|--|
| (1)           | (2)   | (3)   | or (4)   |
| 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                             | <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> |  |
| 5806          | <p>Narrow-woven fabrics, other than goods of heading No. 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)</p> <p>- Combined with rubber thread</p> <p>- Other</p> | <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <p>- natural fibres, or</p> <p>- chemical materials or textile pulp</p> <p>or</p>  | <p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| 5807 to 5809  | <p>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered; Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles; Woven fabrics of metal thread and woven fabrics of metallized yarn of heading No 5605, of a kind used in apparel, as furnishing fabrics or of similar purposes, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- Combined with rubber thread</li> <li>- Other</li> </ul> | <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |        |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |        |
|---------------|---|---|--------|
| (1)           | (2)   | (3)   | or (4) |
| 5810          | Embroidery in the piece, in strips or in motifs   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>   |        |
| 5811          | <p>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 5810:</p> <ul style="list-style-type: none"> <li>- Combined with rubber thread</li> <li>- Other</li> </ul> | <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |        |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |  |
|---------------|---|--|--|
| (1)           | (2)   | (3)  | or (4)   |
| 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  | Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product |
| 5902          | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon  | Manufacture from chemical materials or textile pulp  | Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product |
| 5903          | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902  | Manufacture from yarn or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product | Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|---|---|---|
| (1)           | (2)   | (3)   | or (4)  |
| 5904          | <p>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</p> <ul style="list-style-type: none"> <li>- Impregnated, coated, covered or laminated with rubber, plastics or other materials</li> <li>- Other</li> </ul> | <p>Manufacture from yarn (7)</p> <p>Manufacture from yarn</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> |   |
| 5906          | <p>Rubberized textile fabrics, other than those of heading No 5902:</p> <ul style="list-style-type: none"> <li>- Knitted or crocheted fabrics</li> </ul>  | <p>Manufacture from:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> </ul>  | <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|---|---|---|
| (1)           | (2)   | (3)   | or (4)  |
| 5907          | <ul style="list-style-type: none"> <li>- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials</li> <li>- Other</li> </ul> <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</p>  | <ul style="list-style-type: none"> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> | <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> |
| 5908          | <p>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:</p> <ul style="list-style-type: none"> <li>- Incandescent gas mantles, impregnated</li> <li>- Other</li> </ul>  | <p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>   |   |
| 5909 to 5911  | <p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>- Polishing discs or rings other than of felt of heading No 5911</li> <li>- 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</li> </ul> | <p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- the following materials: <ul style="list-style-type: none"> <li>- yarn of polytetrafluoroethylene, (8)</li> </ul> </li> </ul>  | <p>5911</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11)</p>  |



| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|--|---|--|
| (1)           | (2)  | (3)   | or (4)   |
|               | single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911 | <ul style="list-style-type: none"> <li>- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,</li> <li>- monofilaments of polytetrafluoroethylene, (8)</li> <li>- yarn of synthetic textile fibres of poly-p-phenylene terephthalamide,</li> <li>- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn, (8)</li> <li>- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 – cyclohexanediethanol and isophthalic acid,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> <li>- monofilaments of polyamide of heading No. 5404</li> </ul> | finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product |
|               | - Other  | Manufacture from (7): <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for</li> </ul>   | 5911<br>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11)  |

| HS heading No | Description of product       | Working or processing carried out on non-originating materials that confers originating status |   |
|---------------|------------------------------|--|---|
| (1)           | (2)                          | (3)  | or (4)  |
|               |                              | - chemical materials or textile pulp   | making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product  |
| Chapter 60    | Knitted or crocheted fabrics | Manufacture from yarn  | <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|--|---|--|
| (1)           | (2)  | (3)   | or (4)   |
|               |  |   | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product |
| Chapter 61    | Articles of apparel and clothing accessories knitted or crocheted:   | Manufacture in which all the materials used are classified within a Chapter other than that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product (12) |  |
| Chapter 62    | Articles of apparel and clothing accessories, not knitted or crocheted   | Manufacture in which all the materials used are classified within a Chapter other than that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product (12) |  |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags, except for :  | Manufacture in which all the materials used are classified within a Chapter other than that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product (12) |  |
| 6310          | Used or new rags, scrap twine, cordage, rope and cables and worn out of articles of twine, cordage, rope or cables, of textile materials   | Manufacture in which all the materials used are wholly obtained   |  |
| 6401          | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406   |  |
| 6402          | Footwear with outer soles and  | Manufacture in which:   |  |

| HS heading No      | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |        |
|--------------------|---|---|--------|
| (1)                | (2)   | (3)   | or (4) |
| 6403               | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather   | <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, except uppers or parts thereof, other than stiffeners, of heading No 6406;</li> <li>- the value of all the materials used does not exceed 60% of the ex-works price of the product</li> </ul>   |        |
| 6404               | Footwear with outer soles of rubber, plastics of leather or composition leather and uppers of textile materials   | <p>Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, except uppers or parts thereof, other than stiffeners, of heading No 6406;</li> <li>- the value of all the materials used does not exceed 60% of the ex-works price of the product</li> </ul> |        |
| 6405               | Other footwear  | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 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 in which all the materials used are classified within a heading other than that of the product  |        |
| ex Chapter 65      | Headgear and parts thereof, except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |
| ex 6504 to ex 6506 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed  | Manufacture from yarn or textile fibres (9)   |        |

| HS heading No                     | Description of product   | Working or processing carried out on non-originating materials that confers originating status                            |        |
|-----------------------------------|--|---|--------|
| (1)                               | (2)  | (3)   | or (4) |
| Chapter 66                        | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof   | Manufacture in which all the materials used are classified within a heading other than that of the product                |        |
| Chapter 67                        | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair  | Manufacture in which all the materials used are classified within a heading other than that of the product                |        |
| ex Chapter 68                     | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:   | Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product                |        |
| ex Chapter 70                     | Glass and glassware; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product                |        |
| ex 7003<br>ex 7004 and<br>ex 7005 | Glass with a non-reflecting layer  | Manufacture from materials of heading No 7001   |        |
| 7006                              | Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:<br><br>- Glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards (10)<br><br>- Other | Manufacture from non-coated glass plate substrate of heading No 7006<br><br>Manufacture from materials of heading No 7001 |        |
| 7007                              | Safety glass, consisting of toughened (tempered) or laminated glass  | Manufacture from materials of heading No 7001   |        |
| 7008                              | Multiple-walled insulating units of glass  | Manufacture from materials of heading No 7001   |        |

| HS heading No                     | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |        |
|-----------------------------------|---|---|--------|
| (1)                               | (2)   | (3)   | or (4) |
| 7009                              | Glass mirrors; whether or not framed, including rear-view mirrors   | Manufacture from materials of heading No 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 in which all the materials used are classified within a heading other than that of the product<br>or<br>Cutting of glassware, provided the value of the uncut glassware 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 No 7010 or 7018)   | Manufacture in which all the materials used are classified within a heading other than that of the product<br>or<br>Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product<br>or<br>Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product |        |
| ex 7019                           | - Articles (other than yarn) of glass fibres  | Manufacture from:<br><br>- uncoloured slivers, rovings, yarn or chopped strands, or<br>- 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 in which all the materials used are classified within a heading other than that of the product  |        |
| ex 7101                           | Natural or cultured pearls, graded and temporarily strung for convenience of transport  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product   |        |
| ex 7102<br>ex 7103 and<br>ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed)   | Manufacture from unworked precious or semi-precious stones  |        |

| HS heading No                | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |        |
|------------------------------|---|---|--------|
| (1)                          | (2)   | (3)   | or (4) |
| 7106, 7108 and 7110          | Precious metals   | Manufacture from materials not classified within heading No 7106, 7108 or 7110  |        |
|                              | - Unwrought   | or<br>Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110  |        |
|                              |   | or<br>Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals  |        |
|                              | - Semi-manufactured or in powder form   | Manufacture from unwrought precious metals  |        |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured   | Manufacture from metals clad with precious metals, unwrought  |        |
| 7117                         | Imitation jewellery   | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |
|                              |   | or<br>Manufacture from base metal parts, not plated or covered with precious metals, provided 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 in which all the materials used are classified within a heading other than that of the product  |        |
| 7207                         | Semi-finished products of iron or non-alloy steel   | Manufacture from materials of heading No 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, other primary forms or semi-finished products of heading No 7206 or 7207   |        |
| 7217                         | Wire of iron or non-alloy steel   | Manufacture from semi-finished materials of heading No 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 No 7218   |        |

| HS heading No       | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |   |
|---------------------|--|--|---|
| (1)                 | (2)  | (3)  | or (4)  |
| 7223                | Wire of stainless steel  | Manufacture from semi-finished materials of heading No 7218  |   |
| ex 7224             | Semi-finished products   | Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224  |   |
| 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, other primary forms or semi-finished products of heading No 7206, 7207, 7218 or 7224  |   |
| 7229                | Wire of other alloy steel  | Manufacture from semi-finished materials of heading No 7224  |   |
| ex Chapter 73       | Articles of iron or steel; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product   |   |
| ex 7301             | Sheet piling   | Manufacture from materials of heading No 7206  |   |
| 7302                | Railway or tramway track construction materials of iron or steel; rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails | Manufacture from materials of heading No 7206  |   |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel  | Manufacture from materials of heading No 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 the value of which does not exceed 35% of the ex-works price of the product |   |
| ex 7315             | Skid chain   | Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product                           |   |
| 7320                | Springs and leaves for springs, of iron or steel   | Manufacture in which all the materials used are classified within a heading other than 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 |



| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |   |
|---------------|---|--|---|
| (1)           | (2)   | (3)  | or (4)  |
| 7321          | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar nonelectric domestic appliances and parts thereof, of iron or steel  | Manufacture in which all the materials used are classified within a heading other than 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 |
| 7322          | Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel | Manufacture in which all the materials used are classified within a heading other than 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 |
| 7323          | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel  | Manufacture in which all the materials used are classified within a heading other than 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 |
| 7324          | Sanitary ware and parts thereof, of iron or steel   | Manufacture in which all the materials used are classified within a heading other than 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 |
| 7325          | Other cast articles of iron or steel  | Manufacture in which all the materials used are classified within a heading other than 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 |
| 7326          | Other articles of iron or steel   | Manufacture in which all the materials used are classified within a heading other than 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 74 | Copper and articles thereof; except for:  | Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul> |   |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| 7401          | Copper mattes; cement copper (precipitated copper)   | Manufacture in which all the materials used are classified within a heading other than that of the product.   |        |
| 7402          | Unrefined copper; copper anodes for electrolytic refining  | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |
| 7403          | Refined copper and copper alloys, unwrought:<br>- Refined copper   | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |
|               | - Copper alloys and refined Copper containing other elements   | Manufacture from refined copper, unwrought, or waste and scrap of copper  |        |
| 7404          | Copper waste and scrap   | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |
| 7405          | Master alloys of copper  | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |
| ex Chapter 75 | Nickel and articles thereof; except for:   | Manufacture in which:<br><br>- all the materials used are classified within a heading other than that of the product<br><br>- 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 in which all the materials used are classified within a heading other than that of the product  |        |
| ex Chapter 76 | Aluminium and articles thereof; except for:  | Manufacture in which:<br><br>- all the materials used are classified within a heading other than that of the product;<br><br>- the value of all the materials used does not exceed 50% of the ex-works price of the product |        |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status             |   |
|---------------|---|--|---|
| (1)           | (2)   | (3)  | or (4)  |
| 7601          | Unwrought aluminium   | Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium  |   |
| 7602          | Aluminium waste or scrap  | Manufacture in which all the materials used are classified within a heading other than that of the product |   |
| 7610          | Aluminium structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures | Manufacture in which all the materials used are classified within a heading other than 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 |
| 7611          | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment   | Manufacture in which all the materials used are classified within a heading other than 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 |
| 7612          | Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment   | Manufacture in which all the materials used are classified within a heading other than 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 |
| 7613          | Aluminium containers for compressed or liquefied gas  | Manufacture in which all the materials used are classified within a heading other than 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 |
| 7614          | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated   | Manufacture in which all the materials used are classified within a heading other than 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 |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |   |
|---------------|---|--|---|
| (1)           | (2)   | (3)  | or (4)  |
| 7615          | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium | Manufacture in which all the materials used are classified within a heading other than 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 |
| 7616          | Other articles of aluminium   | Manufacture in which all the materials used are classified within a heading other than 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 |
| Chapter 77    | Reserved for possible future use in HS  |  |   |
| ex Chapter 78 | Lead and articles thereof; except for:  | Manufacture in which:  |   |
| 7801          | Unwrought lead:<br>- Refined lead<br><br>- Other  | - all the materials used are classified within a heading other than that of the product;<br><br>- the value of all the materials used does not exceed 50% of the ex-works price of the product<br><br>Manufacture from "bullion" or "work" lead<br><br>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used |   |
| 7802          | Lead waste and scrap  | Manufacture in which all the materials used are classified within a heading other than that of the product   |   |
| 7806          | Other articles of lead; except for:<br><br>Lead bars, rods, profiles, wire, tubes, pipes, and tube or pipe fittings   | Manufacture in which all the materials used are classified within a heading other than that of the product<br><br>Manufacture in which:<br><br>- all the materials used are classified within a heading other than that of the product;  |   |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
|               |  | - the value of all the materials used does not exceed 50% of the ex-works price of the product  |        |
| ex Chapter 79 | Zinc and articles thereof; except for:   | Manufacture in which:   |        |
| 7901          | Unwrought zinc   | - all the materials used are classified within a heading other than that of the product;<br>- the value of all the materials used does not exceed 50% of the ex-works price of the product<br><br>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used |        |
| 7902          | Zinc waste and scrap   | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |
| 7907          | Other articles of zinc; except for:<br><br>Zinc tubes, pipes and tube or pipe fittings | Manufacture in which all the materials used are classified within a heading other than that of the product<br><br>Manufacture in which:<br>- all the materials used are classified within a heading other than that of the product;<br>- the value of all the materials used does not exceed 50% of the ex-works price of the product                                     |        |
| ex Chapter 80 | Tin and articles thereof; except for:  | Manufacture in which:   |        |
|               |  | - all the materials used are classified within a heading other than that of the product;<br>- the value of all the materials used does not exceed 50% of the ex-works price of the product  |        |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| 8001          | Unwrought tin  | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used   |        |
| 8002          | Tin waste and scrap  | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |
| 8007          | Other articles of tin; except for:<br><br>Tin plates, sheets and strip, foil, tubes, pipes and tube or pipe fittings | Manufacture in which all the materials used are classified within a heading other than that of the product<br><br>Manufacture in which:<br><br>- all the materials used are classified within a heading other than that of the product;<br><br>- the value of all the materials used does not exceed 50% of the ex-works price of the product |        |
| Chapter 81    | Other base metals; cermets; articles thereof:<br><br>- Other base metals, wrought; articles thereof<br><br>- Other   | Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product<br><br>Manufacture in which all the materials used are classified within a heading other than that of the product   |        |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:                | Manufacture in which all the materials used are classified within a heading other than that of the product  |        |
| 8206          | Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale                                 | Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set  |        |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|---|---|---|
| (1)           | (2)   | (3)   | or (4)  |
| 8207          | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | Manufacture in which:<br>- all the materials used are classified within a heading other than that of the product;<br>- the value of all the materials used does not exceed 40% of the ex-works price of the product |   |
| 8208          | Knives and cutting blades, for machines or for mechanical appliances  | Manufacture in which:<br>- all the materials used are classified within a heading other than that of the product;<br>- the value of all the materials used does not exceed 40% of the ex-works price of the product |   |
| ex 8211       | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208  | Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used  |   |
| ex Chapter 83 | Miscellaneous articles of base metal; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product  |   |
| 8301          | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts of any of the foregoing articles, of base metal  | Manufacture in which all the materials used are classified within a heading other than 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 |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|---|---|--|
| (1)           | (2)   | (3)   | or (4)   |
| ex 8302       | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers   | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product |  |
| ex 8306       | Statuettes and other ornaments, of base metal   | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their 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 in which all the materials used are classified within a heading other than 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  |
| 8407          | Spark-ignition reciprocating or rotary internal combustion piston engines   | Manufacture in which the value of all the materials used does not exceed 40 % 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 40 % of the ex-works price of the product  |  |
| ex 8414       | Tools for working in the hand, with self-contained electric motor and parts thereof   | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501 and 8548  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8418          | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415: |   |  |



| HS heading No                 | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |   |
|-------------------------------|--|---|---|
| (1)                           | (2)  | (3)   | or (4)  |
|                               | <ul style="list-style-type: none"> <li>- Combined refrigerator-freezers, fitted with separate external doors, refrigerators household type, refrigerating or freezing display counters, cabinets, show-cases and the like, other refrigerators, freezers and other refrigerating or freezing equipment</li> <li>- Freezers and compression type units whose condensers are heat-exchangers</li> <li>- Furniture designed to receive refrigerating or freezing equipment</li> <li>- Other parts of refrigerators</li> </ul> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and headings Nos 8414 and 9032</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- the value of all the non-originating materials used does not exceed the value of the originating materials</li> </ul> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 94</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and heading Nos 8414 and 9032</p> | <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> |
| ex 8419<br>ex 8422<br>ex 8424 | Tools for working in the hand, with self-contained electric motor and parts thereof  | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501 and 8548  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |
| 8425 to 8430                  | Lifting, handling, loading or unloading machinery, bulldozers and excavating machinery   | Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading No 8431  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product   |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |  |
|---------------|--|--|--|
| (1)           | (2)  | (3)  | or (4)   |
| 8444 to 8447  | Machines of these headings for use in the textile industry   | Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading No 8448   | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  |
| 8456 to 8465  | Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8465   | Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading No 8466   | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  |
| ex 8467       | Tools for working in the hand, with self-contained electric motor and parts thereof  | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501 and 8548 | Manufacture in which the value of all the materials used does not exceed 50 % 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  |  |
| 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 in which all the materials used are classified within a heading other than 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  |
| 8501 to 8502  | Electric motors and generators; electric generating sets and rotary converters   | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8503  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  |
| 8508 to 8509  | Electromechanical domestic appliances, with self-contained electric motor, vacuum cleaners; parts thereof:<br>- Electromechanical domestic appliances, with self-contained electric motor,           | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8501  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  |
|               | - Parts thereof  | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8548  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|---|---|---|
| (1)           | (2)   | (3)   | or (4)  |
| 8528          | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recordings or reproducing apparatus | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However printed circuit assembly of heading No 8529 may not be used,</p> <p>or</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8540</p>  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8529          | Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528   | Manufacture from materials of any heading   |   |
| ex 8536       | <p>Connectors for optical fibres, optical fibre bundles or cables</p> <ul style="list-style-type: none"> <li>- of ceramic</li> <li>- of copper</li> <li>- of other materials</li> </ul>                                     | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> | 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 (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)              | Manufacture from materials of any heading   |   |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|--|---|--|
| (1)           | (2)  | (3)   | or (4)   |
| 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   |  |
| 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 all the materials used are classified within a heading other than 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 |
| 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 in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:   | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product   |  |
| 8708          | Parts and accessories of the motor vehicles of headings Nos 8701 to 8705   | Manufacture in which all the materials used are classified within a heading other than 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 |
| 8709          | Works trucks, self-propelled not fitted with lifting or handling equipment, or the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used in railway station platforms; parts of the foregoing vehicles                                 | Manufacture in which:<br>- all the materials used are classified within a heading other than that of the product;<br>- 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 |
| 8710          | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles  | Manufacture in which:<br>- all the materials used are classified within a heading other than 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 |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |  |
|---------------|--|--|--|
| (1)           | (2)  | (3)  | or (4)   |
| 8711          | <p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> <li>- With reciprocating internal combustion piston engine of a cylinder capacity:</li> <li>- - Not exceeding 50 cc</li> <li>- - Exceeding 50 cc</li> <li>- Other</li> </ul> | <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| 8712          | Bicycles and other cycles (including delivery tricycles), not motorised  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  |  |

| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|---|---|--|
| (1)           | (2)   | (3)   | or (4)   |
| 8714          | Parts and accessories of vehicles of headings Nos. 87.11 to 87.13<br><br>- Frames and forks, and parts thereof, other than of motorcycles (including mopeds)<br><br>- Other | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product<br><br>Manufacture in which all the materials used are classified within a heading other than 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  |
| 8715          | Baby carriages and parts thereof  | Manufacture in which:<br><br>- all the materials used are classified within a heading other than that of the product;<br><br>- 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 in which all the materials used are classified within a heading other than 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 Chapter 88 | Aircraft, spacecraft, and parts thereof; except for:  | Manufacture in which all the materials used are classified within a heading other than 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 8804       | Rotochutes  | Manufacture from materials of any heading including other materials of heading No 8804  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  |
| Chapter 89    | Ships, boats and floating structures  | Manufacture in which all the materials used are classified within a heading other than 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 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:           | Manufacture in which all the materials used are classified within a heading other than 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  |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |   |
|---------------|--|--|---|
| (1)           | (2)  | (3)  | or (4)  |
| 9006          | <p>Photographic (other than cinematographic) cameras; photographic flash light apparatus and flash bulbs other than discharge lamps of heading No 8539; parts and accessories thereof, except for:</p> <ul style="list-style-type: none"> <li>- Instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm</li> <li>- Parts for instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm</li> <li>- Other</li> </ul> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from headings Nos 9002 and 9033</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from headings Nos 9001, 9002 and 9033</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> |
| ex 9015       | Theodolites and tacheometers, levels   | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product  |   |
| 9018          | <p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> <li>- Dentists' chairs incorporating dental appliances or dentists' spittoons</li> <li>- Other</li> </ul>   | <p>Manufacture from materials of any heading, including other materials of heading No 9018</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>  | <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>  |

| HS heading No | Description of product   | Working or processing carried out on non-originating materials that confers originating status                     |  |
|---------------|--|--|--|
| (1)           | (2)  | (3)  | or (4)   |
| 9022 and 9023 | Apparatus based on the use alpha, beta or gamma; parts and accessories thereof and instruments, apparatus and models, designed for demonstrational purposes        | Manufacture from materials of any heading  | 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 50 % 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 50 % 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 50 % of the ex-works price of the product |  |
| 9111          | Watch cases and parts thereof  | Manufacture in which the value of all the materials used does not exceed 50 % 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 in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9113          | Watch straps, watch bands and watch bracelets, and parts thereof:  | 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 all the materials used are classified within a heading other than 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  |
| 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  |  |



| HS heading No | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------|---|---|---|
| (1)           | (2)   | (3)   | or (4)  |
| 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 in which all the materials used are classified within a heading other than 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 |
| 9401          | Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof  | Manufacture in which all the materials used are classified within a heading other than 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 |
| 9403          | Other furniture and parts thereof   | Manufacture in which all the materials used are classified within a heading other than 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 |
| 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 all the materials used are classified within a heading other than 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 95 | Toys, games and sports requisites; parts and accessories thereof; except for:   | Manufacture in which all the materials used are classified within a heading other than that of the product  |   |
| ex 9503       | Toys, other than wheeled toys designed to be ridden by children, dolls' carriages, or dolls representing only human beings; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds   | Manufacture in which all the materials used are classified within a heading other than 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 |
| 9504          | Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment   | Manufacture from materials of any heading   |   |
| ex 9506       | - Golf clubs and parts thereof  | Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used |   |

| HS heading No       | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |   |
|---------------------|---|---|---|
| (1)                 | (2)   | (3)   | or (4)  |
| ex Chapter 96       | Miscellaneous manufactured articles; except for:  | Manufacture in which all the materials used are classified within a heading other than 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   |   |
| 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 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 in which:<br>- all the materials used are classified within a heading other than that of the<br>- the value of all the materials used does not exceed 50% of the ex-works price of the product  |   |
| 9607                | Slide fasteners and parts thereof   | Manufacture in which all the materials used are classified within a heading other than 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 |
| 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 No. 96.09 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value 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 50% of the ex-works price of the product |
| 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 in which all the materials used are classified within a heading other than 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 |

| HS heading No | Description of product                        | Working or processing carried out on non-originating materials that confers originating status                                       |        |
|---------------|---|--|--------|
| (1)           | (2)   | (3)  | or (4) |
| ex 9613       | Lighters with piezo-igniter                   | Manufacture in which the value of all the materials of heading No 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 in which all the materials used are classified within a heading other than that of the product                           |        |