

APPENDIX 1 TO ANNEX I
PRODUCT-SPECIFIC RULES

Interpretative Notes

1. The Appendix contains three lists in sequence as listed here:
 - (a) Product-Specific Rules, Chapters 1-24 EFTA-Costa Rica page 3
 - (b) Product-Specific Rules, Chapters 1-24 EFTA-Panama page 7
 - (c) Product-Specific Rules, Chapters 25-97 EFTA-Central America page 11
2. The first column of the list contains chapters, headings or sub-headings and the second column sets out a description of the products. For each entry in the first two columns, one or two rules are specified in columns 3 and 4. If the HS code in column 1 is preceded by an ‘ex’, this signifies that the rules in column 3 or 4 apply only to the part of that chapter or heading as described in column 2. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, either one may be applied. If no origin rule is given in column 4, the rule set out in column 3 shall be applied.
3. A product-specific rule of origin set out in this Appendix represents the minimum amount of working or processing required to be carried out on non-originating materials for the resulting product to achieve originating status. A greater amount of working or processing than that required by the rule for that product shall also confer originating status.
4. If a product-specific rule in the list specifies that a product may be manufactured from more than one material, any one or more materials may be used. It does not require that all be used.
5. If a product-specific rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials in addition.
6. If a product-specific rule excludes materials classified in certain chapters, headings, or subheadings of the Harmonized System, those materials must be originating for the products to qualify as originating.
7. If a product, which has acquired originating status by fulfilling the conditions set out in the list, is used as material in the manufacture of another product, the conditions applicable to the final product do not apply to the material. No account shall be taken of the non-originating components of that material.
8. Where a rule uses the expression “Manufacture from materials of any heading”, then materials of any heading, even materials of the same description and heading as the

product, may be used, subject, however, to any specific limitations which may also be contained in the rule.

9. The products mentioned in the list are not all covered by this Agreement. Other parts of this Agreement, e.g. exclusion lists and dismantling lists, must be consulted in order to come to the conclusion whether preferential access may be granted to a given product imported from a Party to another.

10. Agricultural and horticultural goods (Chapter 6 through 14 from HS) grown in the territory of a Party, shall be treated as originating in the territory of that Party even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from a non-party.

11. The fish, crustaceans, molluscs, and other aquatic invertebrates shall be deemed originating even if they were cultivated from non-originating fry¹ or larvae.

¹ “Fry” means immature fish at a post-larval stage, including fingerlings, parr, smolts, and elvers.

1-24 EFTA-Costa Rica

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		or	
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex 03.05	Fish, of the following: Cod - (<i>Gadus morhua</i> , <i>Gadus ogac</i> <i>Gadus macrocephalus</i>), Coalfish (<i>Polacchius virens</i>), Tusk/Cusk (<i>Brosme brosme</i>), Ling (<i>Molva spp.</i>), dried, salted or in brine	Manufacture from materials of any heading, except that of the product	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage;	Manufacture in which all the materials of Chapter 6 used are wholly obtained	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
ex Chapter 9	Coffee, tea, mate and spices; except for:	Manufacture from materials of any heading	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all materials of Chapter 10 used are wholly obtained	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from materials of any other Chapter, except from headings 07.01, 07.10 and 07.12	
11.08	Starches; inulin	Manufacture from materials of any other Chapter except from headings 07.01, 07.10, 07.12 and 11.05	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		or	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading	
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 animal or vegetable materials used are wholly obtained	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from materials of any Chapter, except that of the product, however materials of Chapter 1 and Chapter 2 must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
17.04	Sugar confectionary (including white chocolate), not containing cocoa	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product	
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared - Containing 20% or less by weight of meat, meat offal - Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals (except durum wheat and rice) used are wholly obtained Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 2 and 16 do not exceed 20% of the weight of the final product	
19.03	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 11.08	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		or	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 11.01 to 11.08 does not exceed 20% of the weight of the final product. However, durum wheat, rice and Zea indurata maize and their derivatives may be used	
19.05	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 that of the product, in which the weight of the materials of headings 11.01 to 11.08 does not exceed 20% of the weight of the final product. However, durum wheat, rice and Zea indurata maize and their derivatives may be used	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product	
ex 20.09	Orange juice	Manufacture from materials from any heading, including its concentrates	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: – from materials of any heading, except that of the product, and – in which all the materials of heading 09.01 used are wholly obtained	
21.06	Food preparations not elsewhere specified or included	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product and headings 17.01, 17.03, 22.07 and 22.08	
22.02	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 20.09	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	Manufacture in which all the materials of Chapter 8 used are wholly obtained	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		or	
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture in which all the materials used are wholly obtained	
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and subheading 2403.19	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	Manufacture from materials of any heading, except that of the product	

1-24 EFTA-Panama

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained	
Ex Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
02.10	Dried beef	Manufacture from materials of any heading, except that of the product ²	
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex 03.05	Fish, of the following: Cod - (<i>Gadus morhua</i> , <i>Gadus ogac</i> <i>Gadus macrocephalus</i>), Coalfish (<i>Polacchius virens</i>), Tusk/Cusk (<i>Brosme brosme</i>), Ling (<i>Molva spp.</i>), dried, salted or in brine Smoked salmon, whether or not cooked before or during the smoking process	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
ex Chapter 9	Coffee, tea, mate and spices; except for:	Manufacture from materials of any heading	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all materials of Chapter 10 used are wholly obtained	
11.01	Wheat or meslin flour	Manufacture from materials of any Chapter, except that of the product	
11.03	Cereal groats, meal and pellets:	Manufacture from materials of any Chapter, except that of the product	

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This rule shall be applied only between Panama and Switzerland.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from materials of any Chapter, except from potatoes	
11.08	Starches; inulin	Manufacture from materials of any Chapter except from potatoes	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading	
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 animal or vegetable materials used are wholly obtained	Manufacture in which all the animal and vegetable materials used must be wholly obtained
15.07 to 15.15	Vegetable oils and their fractions - Soya bean oil - Solid fractions	Manufacture from materials of any chapter, except that of the product Manufacture from other materials of headings 15.07 to 15.15	
15.17	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 15.16	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 15.07 through 15.11 and 15.13 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 1 and Chapter 2 used are wholly obtained ³	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
17.02	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 - Other	Manufacture from materials of any heading Manufacture in which all the materials used are originating	

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However, in the trade between Panama and Switzerland mechanically de-boned fowl (MDM) of heading 02.07 may be used.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
17.04	Sugar confectionery (including white chocolate), not containing coca.	Manufacture from materials of any heading, except that of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product	
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt starch extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product and Chapter 4 However, products of headings 04.01 to 04.06 used shall not exceed 40% of the ex-works price of the products	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared - Containing 20% or less by weight of meat, meat offal - Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals (except durum wheat and rice) used must be wholly obtained Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 2 and 16 do not exceed 20% of the weight of the final product	
19.03	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 11.08	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 11.01 to 11.08 does not exceed 20% of the weight of the final product. However, durum wheat, rice and Zea indurate maize and their derivatives may be used	
19.05	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 that of the product, and in which the weight of the materials of headings 11.01 to 11.08 does not exceed 20% of the weight of the final product. However, durum wheat, rice and Zea indurate maize and their derivatives may be used	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from materials of any heading, except that of the product	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any Chapter, except that of the product and heading 07.02	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: - from materials of any heading, except that of the product, and - in which all the coffee of heading 09.01 used is wholly obtained	
21.03	Tomato ketchup and other tomato sauces	Manufacture from materials of any Chapter, except that of the product, heading 07.02 and 20.02	
21.06	Food preparations not elsewhere specified or included	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product and headings 17.01, 17.03 and 21.06.	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials of any heading, except that of the product	
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and subheading 2403.19	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	Manufacture from materials of any heading, except that of the product	

25-97 EFTA-Central America

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 25 25.23	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture from materials of any heading	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotope	Manufacture from materials of any heading	
Chapter 29	Organic chemicals	Manufacture from materials of any heading	
ex Chapter 30 30.04	Pharmaceutical products; except for: Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale	Manufacture from materials of any heading	Manufacture from materials of any heading, except that of the product and heading 30.03
Chapter 31	Fertilisers	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 32 32.08 to 32.10	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: Paints and varnishes (including enamels and lacquers); solutions as defined in note 4 to this chapter; prepared water pigments of a kind used for finishing leather	Manufacture from materials of any heading	Manufacture from materials of any heading, except that of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from materials of any heading, except that of the product. However, materials classified within the same heading may be used provided that 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 code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 38	Miscellaneous chemical products	Manufacture from materials of any heading	
ex Chapter 39	Plastics and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
39.20 to 39.21	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials and other plates, sheets, film, foil and strip, of plastics	Manufacture from materials of any heading	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	Manufacture from materials of any heading, except that of the product	
ex 40.12	Retreaded or used pneumatic tyres of rubber	Manufacture from materials of any heading, except that of the product and heading 40.11	
Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
44.01 to 44.13	Wood and articles of wood	Manufacture from materials of any Chapter, except that of the product	
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.18	Toilet paper	Manufacture from materials of any heading, except that of the product and heading 48.03	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 50	Silk	Manufacture from materials of any heading	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	Manufacture from materials of any heading	
Chapter 52	Cotton	Manufacture from materials of any heading	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Manufacture from materials of any heading	
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	Manufacture from materials of any heading	
Chapter 55	Man-made staple fibres	Manufacture from materials of any heading	
Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	Manufacture from materials of any heading	
Chapter 57	Carpets and other textile floor coverings	Manufacture from materials of any heading	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture from materials of any heading	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use	Manufacture from materials of any heading	
Chapter 60	Knitted or crocheted fabrics	Manufacture from materials of any Chapter, except that of the product	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from materials of any heading, except that of the product	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Manufacture from materials of any heading, except that of the product	
ex Chapter 63 63.09	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for Worn clothing and other worn articles	Manufacture from materials of any heading, except that of the product Manufacture from materials of any Chapter, except that of the product and Chapters 61, 62, 64 or 65	
ex Chapter 64 64.06	Footwear, gaiters and the like; parts of such articles; except for: Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product and uppers of subheading 6406.10 Manufacture from materials of any heading except that of the product	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
Chapter 70	Glass and glassware	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10	Electrolytic, thermal or chemical separation or fusion of precious metals of headings 71.06, 71.08 and 71.10 or Alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10	Electrolytic, thermal or chemical separation or fusion of precious metals of headings 71.06, 71.08 and 71.10 or Alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10	Electrolytic, thermal or chemical separation or fusion of precious metals of headings 71.06, 71.08 and 71.10 or Alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals
Chapter 72	Iron and steel	Manufacture from materials of any heading, except that of the product	
Chapter 73	Articles of iron or steel	Manufacture from materials of any heading, except that of the product	
Chapter 74	Copper and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 76	Aluminium and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 77	Reserved for possible future use in the HS		
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 82 82.06	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	Manufacture from materials of any heading, except that of the product Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15% of the ex-works price of the set	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Ex Chapter 84 84.18	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15	Manufacture from materials of any heading Manufacture from materials of any heading except that of subheading 8418.91	
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	Manufacture from materials of any heading	
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	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
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	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 96 96.05	Miscellaneous manufactured articles; except for: Travel sets for personal toilet, sewing or shoe or clothes cleaning	Manufacture from materials of any heading, except that of the product Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15% of the ex-works price of the set	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
