

APPENDIX 2

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 be all covered by the Agreement. It is, therefore, necessary to consult the other parts of the Agreement.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 01	Live animals	All the animals of Chapter 01 are wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 01 and 02 used are wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 03 used are wholly obtained	
ex Chapter 04	Dairy produce; birds' eggs; natural honey;	Manufacture in which all the materials of	

	edible products of animal origin, not elsewhere specified or included; except for:	Chapter 04 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -all the materials of Chapter 04 used are wholly obtained, -all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and -the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 05	Products of animal origin, not elsewhere	Manufacture in which all the materials of	

	specified or included; except for:	Chapter 05 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
<p>Section II</p> <p>Vegetable Products (Chapter 06-14)</p> <p>Note to Section II¹</p>			
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture from materials of any heading, except that of the product	
Chapter 07	Edible vegetables and	Manufacture in which all	

¹ For the explanations relating to 'Agricultural and horticultural goods' referred to in this Section see Introductory Note 8 of Appendix 1.

	certain roots and tubers	the products of Chapter 07 are wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruit or melons	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -all the fruit and nuts are wholly obtained, and -the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 09 used are wholly obtained	
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 products of Chapter 10 are 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 0714 or fruit used are wholly obtained	
1101	Wheat or meslin flour	Manufacture from materials of any heading, except that of the product	
ex 1102 and ex 1103	Corn flour, groats and meal of corn	Manufacture from materials of any heading, except that of the product, in which at least 50% by weight of maize of heading 1005 is originating	
ex 1106	Flour, meal and powder of the dried,	Drying and milling of leguminous vegetables of	

	shelled leguminous vegetables of heading 0713	heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and		

	thickeners, whether or not modified, derived from vegetable products:		
	-Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	-Other	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 are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their	Manufacture from materials of any heading,	

	cleavage products; prepared edible fats; animal or vegetable waxes; except for:	except that of the product in which all the vegetal materials of heading 1511 and 1513 used are wholly obtained	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	-Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	-Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	

1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		
	-Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	-Other	Manufacture in which all the materials of Chapter 02 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		

	-Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	-Other	Manufacture in which all the materials of Chapters 02 and 03 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	-Solid fractions	Manufacture from materials of any heading, including other materials	

		of heading 1506	
	-Other	Manufacture in which all the materials of Chapter 02 used are wholly obtained	
1507 to 1510	-Soya, ground nut and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption.	Manufacture from materials of any heading, except that of the product	
	-Solid fractions	Manufacture from other materials of headings 1507 to 1510	
	-Other	Manufacture in which all the vegetable materials used are wholly obtained	
1511	Palm oil and its fractions, whether or not refined but not	Manufacture in which all the vegetable materials used are wholly obtained	

	chemically modified		
1512	-Oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product	
	-Solid fractions	Manufacture from other materials of heading 1512	
	-Other	Manufacture in which all the vegetable materials used are wholly obtained	
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined but not chemically modified	Manufacture in which all the vegetable materials used are wholly obtained	
1514 to 1515	-Tung and oiticica oil,	Manufacture from	

	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	materials of any heading, except that of the product	
	-Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1514 to 1515	
	-Other	Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether	Manufacture in which: -all the materials of Chapter 02 used are wholly obtained, and -all the vegetable materials	

	or not refined, but not further prepared	used are wholly obtained. However, materials of headings 1507 and 1508 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: -all the materials of Chapters 02 and 04 used are wholly obtained, and -all the vegetable materials used are wholly obtained. However, materials of headings 1507 and 1508 may be used	
Chapter 16 ²	Preparations of meat, of fish or of crustaceans, molluscs	Manufacture: -from animals of	

² See Note 1 in Appendix 2A for heading ex 1604.

	or other aquatic invertebrates	Chapter 01, and/or -in which all the materials of Chapter 03 used are wholly obtained	
1701	Cane or beet sugar and chemically pure sucrose, in solid form	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
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	Manufacture from	

	maltose and fructose	materials of any heading, including other materials of heading 1702	
	-Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
	-Other	Manufacture in which all the materials used are originating	
1703	Molasses resulting from the extraction or refining of sugar,	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: -from materials of any heading, except that of the product, and -in which the value of all the materials of	

		Chapter 17, except of materials from subheading 1702 30, used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials of Chapter 17, except of materials from subheading 1702 30, used does not exceed 30 % of the ex-works price of the product 	
1901	Malt extract; food preparations of flour,		

	<p>groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p>		
	<p>-Malt extract</p>	<p>Manufacture from cereals of Chapter 10</p>	

	-Other	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and - which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1902	<p>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:</p>		

	-Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	
	-Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: -all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and -all the materials of Chapters 02 and 03 used are wholly obtained	
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	

1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except those of headings 1006 and 1806, -in which all the materials of Chapter 11 are originating, and -in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers,	Manufacture from materials of any heading, except those of Chapter 11	

	empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the vegetables, fruit or nuts used are wholly obtained. However, black split beans of heading ex 0713 may be used	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	

ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture: -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	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether	Manufacture: -from materials of any heading, except that of the product, and	

	or not containing added sugar or other sweetening matter	-in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	-Nuts, not containing added sugar or spirits	Manufacture from materials of any heading in which the value of all non originating materials of heading 1202 used does not exceed 40% of the ex-works price of the product	
	-Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading in which the value of all non originating materials of heading 1202 used does not exceed 40% of the ex-works price of the product	
	-Other except for fruit	Manufacture:	

	and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	-from materials of any heading, except that of the product, and -in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirits, whether or not containing added sugar or other sweetening matter	Manufacture: -from materials of any heading, except that of the product, and -in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except	Manufacture from materials of any heading,	

	for:	except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which all the coffee of heading 0901 used is wholly obtained 	
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		

	-Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	-Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefore	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture: -from materials of any heading, except that of the product, and - in which the value of all	

		the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which all the grapes or materials derived from grapes used are wholly obtained 	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic	<p>Manufacture:</p> <ul style="list-style-type: none"> -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 	

	beverages, not including fruit or vegetable juices of heading 2009	exceed 30 % of the ex-works price of the product	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except heading 1005, 1007, 1703, 2207 or 2208, and -in which all the grapes or materials derived from grapes used are wholly obtained 	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:		

	-Rum and other spirits obtained by distilling fermented sugar-cane products:	Manufacture from materials of any heading, except that of the product and heading 1703 or 2207	
	-Other	Manufacture: -from materials of any heading, except heading 2207 or 2208, and -in which all the grapes or materials derived from grapes used are wholly obtained	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours,	Manufacture in which all	

	meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	the materials of Chapters 02 and 03 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than	Manufacture in which all the vegetable materials used are wholly obtained	

	3 % of olive oil		
ex 2308	Other	Manufacture in which all the vegetable materials used are wholly obtained	
2309	Preparations of a kind used in animal feeding:		
	-Dog or cat food, put up for retail sale	Manufacture in which the value of all cereals of Chapter 10 used does not exceed 50 % of the ex-works price of the product, and sugar, molasses, meat or milk used are originating and -all the materials of Chapter 03 used are wholly obtained	
	-Other	Manufacture in which:	

		<p>-all the cereals, sugar or molasses, meat or milk used are originating, and</p> <p>-all the materials of Chapter 03 used are wholly obtained</p>	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is	

		originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and	Cutting, by sawing or otherwise, of stone (even if	

	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	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)	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	

	magnesia		
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous	Manufacture from materials of any heading, except that of the product	

	substances; mineral waxes; except for:		
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

³ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

	heating fuels		
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic	Operations of refining and/or one or more specific process(es) ⁽⁴⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that	

⁴ For the special conditions relating to "specific processes", see Introductory Note 7.2.

	constituents of the preparations; waste oils	their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	<p>Operations of refining and/or one or more specific process(es) ⁽⁵⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	

⁵ For the special conditions relating to "specific processes", see Introductory Note 7.2.

2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽⁶⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of	Operations of refining and/or one or more	

⁶ For the special conditions relating to "specific processes", see Introductory Note 7.2.

	petroleum oils or of oils obtained from bituminous minerals	specific process(es) ⁽⁷⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and	Operations of refining and/or one or more specific process(es) ⁽⁸⁾ or	

⁷ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

⁸ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

	asphaltic rocks	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous	Operations of refining and/or one or more specific process(es) ⁹ or Other operations in which all the materials used are classified within a heading	

⁹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

	mastics, cut-backs)	other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the	

		value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of

			the ex-works price of the product
ex 2852	-Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	-Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

	-Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁰⁾ or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene,	Operations of refining and/or one or more	

¹⁰ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

	xylenes, for use as power or heating fuels	specific process(es) ⁽¹¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this	Manufacture in which the value of all the materials used does not exceed 40 % of

¹¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

		heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	-Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

	-Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price

		exceed 20 % of the ex-works price of the product	of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3001	Glands and other organs for organo therapeutic uses, dried, whether or not	Manufacture from materials of any heading	

	powdered; extracts of glands or other organs or their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included		
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or	Manufacture from materials of any heading	

		not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products		
3003 3004	and	Medicaments (excluding goods of heading 3002, 3005 or 3006):	Manufacture from materials of any heading, except that of the product and heading 3003	
ex 3006		- Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
		- Sterile surgical or dental adhesion barriers, whether or not absorbable:		

	- made of plastics	Manufacture in which the value of all the materials of Chapter 39 used 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 25 % of the ex-works price of the product
	- made of fabrics	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> – natural fibres – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp 	
	- Appliances	Manufacture in which the	

	identifiable for ostomy use	value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

	<p>this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> -sodium nitrate -calcium cyanamide -potassium sulphate -magnesium potassium sulphate 	<p>value does not exceed 30 % of the ex-works price of the product</p>	
ex Chapter 32	<p>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

		of the product	
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽¹²⁾	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

¹² Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes	Manufacture from materials of any heading, including materials of a different "group" ⁽¹³⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

¹³ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

	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	20 % of the ex-works price of the product	
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

	basis of plaster; except for:		
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽¹⁴⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

¹⁴ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

3404	Artificial waxes and prepared waxes:		
	-With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
	-Other	Manufacture from materials of any heading, except: -hydrogenated oils having the character of waxes of heading 1516,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		-fatty acids not chemically	

		defined or industrial fatty alcohols having the character of waxes of heading 3823, and	
		-materials of heading 3404	
		However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	-Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	-Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of

			the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the	Manufacture in which the value of all the materials used does not

		same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	-Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of	Manufacture in which the value of all the materials used does not exceed 40 % of

		heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	the ex-works price of the product
	-Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price

	film in rolls, sensitised, unexposed		of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	-Colloidal graphite in suspension in oil and	Manufacture in which the value of all the materials	

	semi-colloidal graphite; carbonaceous pastes for electrodes	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 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 40 % 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 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of	Manufacture in which the value of all the materials

		sulphate turpentine	used does not exceed 40 % 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 40 % 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 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides,	Manufacture in which the value of all the materials used does not exceed 50 %	

	<p>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)</p>	<p>of the ex-works price of the products</p>	
3809	<p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p>	

	textile, paper, leather or like industries, not elsewhere specified or included		
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 products	
3811	Anti-knock preparations, oxidation inhibitors,		

	<p>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:</p>		
	<p>-Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p>	<p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex- works price of the product</p>	
	<p>-Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of</p>	

		the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of	

	varnish removers	the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and	Manufacture in which the value of all the materials	

	prepared de-icing fluids	used does not exceed 50 % of the ex-works price of the product	
ex 3821	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

	reference materials		
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	-Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	-Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied		

	industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	<p>-The following of this heading:</p> <p>--Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>--Naphthenic acids, their water-insoluble salts and their esters</p> <p>--Sorbitol other than that of heading 2905</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</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</p>		

	<p>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>Manufacture in which the value of all the materials used does not exceed 50 %</p>	

		of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	-Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: -the value of all the materials used does not exceed 50 % of the ex-works price of the product, and -within the above limit, the	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

¹⁵ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

		value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁵⁾	
	-Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁶⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	-Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used,	

¹⁶ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

		provided that their total value does not exceed 50 % of the ex-works price of the product ⁽¹⁷⁾	
	-Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	

¹⁷ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

3916 to 3919	Semi-manufactures and articles of plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3920 ¹⁸	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other 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 50 % of the ex-works price of the product
3921 to 3926	Articles of plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials

¹⁸ See Note 2 in Appendix 2A for heading 3920

			used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	-Retreaded pneumatic,	Retreading of used tyres	

	solid or cushion tyres, of rubber		
	-Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split,	Retanning of tanned leather or	

	but not further prepared	Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather;	Manufacture from	

	saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	-Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	-Other	Manufacture from non-assembled, tanned or dressed furskins	

4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
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	
ex 4408	Sheets for veneering (including those obtained by slicing	Splicing, planing, sanding or end-jointing	

	laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed		
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	-Sanded or end-jointed	Sanding or end-jointing	
	-Beadings and	Beading or moulding	

		mouldings		
ex 4410 ex 4413	to	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 from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	

	-Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and	Manufacture from materials of any heading, except that of the product	

	scrap) paper or paperboard		
ex Chapter 48 ¹⁹	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	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper,	Manufacture from paper-making materials of Chapter 47	

¹⁹ See Note 3 in Appendix 2A for headings 4810, ex 4811, 4816, 4817, ex 4818, ex 4819, ex 4820 and ex 4823

	whether or not put up in boxes		
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard,	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the 	

	cellulose wadding or webs of cellulose fibres	product, and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry;	Manufacture from materials of any heading, except that of the product	

	manuscripts, typescripts and plans; except for:		
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	-Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than	Manufacture: -from materials of any heading, except that of the product, and	

	paper or paperboard	-in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	-Other	Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	

5004 ex 5006	to	Silk yarn and yarn spun from silk waste	Manufacture from ⁽²⁰⁾ : -raw silk or silk waste, carded or combed or otherwise prepared for spinning, -other natural fibres, not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper-making materials	
5007		Woven fabrics of silk or of silk waste:		
		-Incorporating rubber	Manufacture from single	

²⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	thread	yarn ⁽²¹⁾	
	-Other	Manufacture from ⁽²²⁾ :	
		-coir yarn, -natural fibres, -man-made staple fibres, not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper or	
		Printing accompanied by at least two preparatory or	

²¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair	Manufacture from ⁽²³⁾ :	

²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	or of horsehair	<ul style="list-style-type: none"> -raw silk or silk waste, carded or combed or otherwise prepared for spinning, -natural fibres, not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper-making materials 	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	-Incorporating rubber thread	Manufacture from single yarn ⁽²⁴⁾	

²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	-Other	Manufacture from ⁽²⁵⁾ :	
		-coir yarn, -natural fibres, -man-made staple fibres, not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching,	

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽²⁶⁾ : -raw silk or silk waste, carded or combed or otherwise prepared for	

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		spinning, -natural fibres, not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper-making materials	
5208 to 5212	Woven fabrics of cotton:		
	-Incorporating rubber thread	Manufacture from single yarn ⁽²⁷⁾	
	-Other	Manufacture from ⁽²⁸⁾ :	
		-coir yarn, -natural fibres,	

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		<p>-man-made staple fibres, not carded or combed or otherwise prepared for spinning,</p> <p>-chemical materials or textile pulp, or</p> <p>-paper</p> <p>or</p>	
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used</p>	

		does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn;	Manufacture from materials of any heading, except that of the product	

	except for:		
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from (²⁹): -raw silk or silk waste, carded or combed or otherwise prepared for spinning, -natural fibres, not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	-Incorporating rubber thread	Manufacture from single yarn ⁽³⁰⁾	
	-Other	Manufacture from ⁽³¹⁾ : -coir yarn, -jute yarn, -natural fibres, -man-made staple fibres, not carded or combed or otherwise prepared for spinning, -chemical materials or textile pulp, or -paper or	

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽³²⁾ : -raw silk or silk waste, carded or combed or	

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		<p>otherwise prepared for spinning,</p> <p>-natural fibres, not carded or combed or otherwise prepared for spinning,</p> <p>-chemical materials or textile pulp, or</p> <p>-paper-making materials</p>	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	-Incorporating rubber thread	Manufacture from single yarn ⁽³³⁾	
	-Other	Manufacture from ⁽³⁴⁾ :	
		-coir yarn,	

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		<p>-natural fibres,</p> <p>-man-made staple fibres, not carded or combed or otherwise prepared for spinning,</p> <p>-chemical materials or textile pulp, or</p> <p>-paper</p> <p>or</p>	
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling),</p>	

		provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽³⁵⁾ : -raw silk or silk waste, carded or combed or otherwise prepared for spinning, -natural fibres, not carded or combed or otherwise	

³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		prepared for spinning, -chemical materials or textile pulp, or -paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	-Incorporating rubber thread	Manufacture from single yarn ⁽³⁶⁾	
	-Other	Manufacture from ⁽³⁷⁾ : -coir yarn, -natural fibres, -man-made staple fibres, not carded or combed or	

³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		otherwise prepared for spinning, -chemical materials or textile pulp, or -paper or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the	

		product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ⁽³⁸⁾ : -coir yarn, -natural fibres, -chemical materials or textile pulp, or -paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	-Needleloom felt	Manufacture from ⁽³⁹⁾ : -natural fibres, or -chemical materials or textile pulp	

³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		However:	
		<p>-polypropylene filament of heading 5402,</p> <p>-polypropylene fibres of heading 5503 or 5506, or</p> <p>-polypropylene filament tow of heading 5501,</p> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p>	
	-Other	Manufacture from ⁽⁴⁰⁾ :	

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		<ul style="list-style-type: none"> -natural fibres, -man-made staple fibres made from casein, or -chemical materials or textile pulp 	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	-Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	

	-Other	<p>Manufacture from ⁽⁴¹⁾:</p> <ul style="list-style-type: none"> -natural fibres, not carded or combed or otherwise processed for spinning, -chemical materials or textile pulp, or -paper-making materials 	
5605	<p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from ⁽⁴²⁾:</p> <ul style="list-style-type: none"> -natural fibres, -man-made staple fibres, not carded or combed or otherwise processed for spinning, -chemical materials or textile pulp, or 	

⁴¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		-paper-making materials	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ⁽⁴³⁾ : -natural fibres, -man-made staple fibres, not carded or combed or otherwise processed for spinning, -chemical materials or textile pulp, or -paper-making materials	
Chapter 57	Carpets and other textile floor coverings:		
	-Of needleloom felt	Manufacture from ⁽⁴⁴⁾ :	

⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		<p>-natural fibres, or</p> <p>-chemical materials or textile pulp</p> <p>However:</p>	
		<p>-polypropylene filament of heading 5402,</p> <p>-polypropylene fibres of heading 5503 or 5506, or</p> <p>-polypropylene filament tow of heading 5501,</p> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p>	

		Jute fabric may be used as a backing	
	-Of other felt	Manufacture from ⁽⁴⁵⁾ : -natural fibres, not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp	
	-Other	Manufacture from ⁽⁴⁶⁾ : -coir yarn or jute yarn, -synthetic or artificial filament yarn, -natural fibres, or -man-made staple fibres,	

⁴⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	-Combined with rubber thread	Manufacture from single yarn ⁽⁴⁷⁾	
	-Other	Manufacture from ⁽⁴⁸⁾ :	
		-natural fibres, -man-made staple fibres,	

⁴⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	

5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
5901	Textile fabrics coated	Manufacture from yarn	

	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		
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	-Containing not more than 90 % by weight of textile materials	Manufacture from yarn	

	-Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	

5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽⁴⁹⁾	
5905	Textile wall coverings:		
	-Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	-Other	Manufacture from ⁽⁵⁰⁾ :	
		-coir yarn,	

⁴⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		<p>-natural fibres,</p> <p>-man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>-chemical materials or textile pulp</p> <p>or</p>	
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used</p>	

		does not exceed 47.5 % of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading 5902:		
	-Knitted or crocheted fabrics	Manufacture from ⁽⁵¹⁾ : -natural fibres, -man-made staple fibres, not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp	
	-Other fabrics made	Manufacture from	

⁵¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	of synthetic filament yarn, containing more than 90 % by weight of textile materials	chemical materials	
	-Other	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used	

		does not exceed 47.5 % of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:		
	-Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	-Other	Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for		

	industrial use:		
	-Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
	-Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from (⁵²): -coir yarn, -the following materials: --yarn of polytetrafluoroethylene (⁵³), --yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, --yarn of synthetic textile	

⁵² For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

⁵³ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

		fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid,	
		--monofil of polytetrafluoroethylene (⁵⁴), --yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), --glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (⁵⁵),	
		--copolyester	

⁵⁴ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁵⁵ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

		<p>monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</p> <p>--natural fibres,</p> <p>--man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>--chemical materials or textile pulp</p>	
	-Other	<p>Manufacture from ⁽⁵⁶⁾:</p> <p>-coir yarn,</p> <p>-natural fibres,</p> <p>-man-made staple fibres,</p>	

⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp	
Chapter 60	Knitted or crocheted fabrics	Manufacture from (⁵⁷): -natural fibres, -man-made staple fibres, not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp	
Chapter 61 ⁵⁸	Articles of apparel and clothing accessories, knitted or		

⁵⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	crocheted:		
	-Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ⁽⁵⁹⁾ (⁶⁰)	
	-Other	Manufacture from ⁽⁶¹⁾ : -natural fibres, -man-made staple fibres, not carded or combed or otherwise processed for	

⁵⁸ See Note 4 in Appendix 2A for specific subheadings of Chapter 61

⁵⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁰ See Introductory Note 6.

⁶¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		spinning, or -chemical materials or textile pulp	
ex Chapter 62 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ⁽⁶³⁾ ⁽⁶⁴⁾	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽⁶⁵⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of	

⁶² See Note 4 in Appendix 2A for specific subheadings of Chapter 62

⁶³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁴ See Introductory Note 6.

		the product ⁽⁶⁶⁾	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽⁶⁷⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex- works price of the product ⁽⁶⁸⁾	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		

⁶⁵ See Introductory Note 6.

⁶⁶ See Introductory Note 6.

⁶⁷ See Introductory Note 6.

⁶⁸ See Introductory Note 6.

	-Embroidered	Manufacture unbleached yarn ⁽⁶⁹⁾ (⁷⁰) or Manufacture unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷¹⁾	from single	
	-Other	Manufacture unbleached yarn ⁽⁷²⁾ (⁷³) or	from single	

⁶⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷⁰ See Introductory Note 6.

⁷¹ See Introductory Note 6.

⁷² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷³ See Introductory Note 6.

		<p>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product</p>	
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than</p>		

	those heading 6212:	of	
	-Embroidered		Manufacture from yarn ⁽⁷⁴⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷⁵⁾
	-Fire-resistant equipment of fabric covered with foil of aluminised polyester		Manufacture from yarn ⁽⁷⁶⁾ or Manufacture from uncoated fabric, provided

⁷⁴ See Introductory Note 6.

⁷⁵ See Introductory Note 6.

⁷⁶ See Introductory Note 6.

		that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷⁷⁾	
	-Interlinings for collars and cuffs, cut out	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
	-Other	Manufacture from yarn ⁽⁷⁸⁾	
ex Chapter 63	Other made-up textile	Manufacture from	

⁷⁷ See Introductory Note 6.

⁷⁸ See Introductory Note 6.

	articles; sets; worn clothing and worn textile articles; rags; except for:	materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	-Of felt, of nonwovens	Manufacture from ⁽⁷⁹⁾ : -natural fibres, or -chemical materials or textile pulp	
	-Other:		
	--Embroidered	Manufacture from unbleached single yarn ⁽⁸⁰⁾ ⁽⁸¹⁾	

⁷⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	
	--Other	Manufacture from unbleached single yarn ⁽⁸²⁾ ⁽⁸³⁾	
6305	Sacks and bags, of a kind used for the	Manufacture from ⁽⁸⁴⁾ : -natural fibres,	

⁸⁰ See Introductory Note 6.

⁸¹ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁸² See Introductory Note 6.

⁸³ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁸⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	packing of goods	-man-made staple fibres, not carded or combed or otherwise processed for spinning, or -chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	-Of nonwovens	Manufacture from ⁽⁸⁵⁾ ⁽⁸⁶⁾ : -natural fibres, or -chemical materials or textile pulp	

⁸⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸⁶ See Introductory Note 6.

	-Other	Manufacture from unbleached single yarn ⁽⁸⁷⁾ (⁸⁸)	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	

⁸⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸⁸ See Introductory Note 6.

	retail sale		
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		
	- with customs value above 10 euro	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	

	- with customs value of 10 euro or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406	
6402	Other footwear with outer soles and uppers of rubber or plastics		
	- with customs value above 8 euro	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	

	- with customs value of 8 euro or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406	
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather		
	- with customs value above 24 euro	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	

	- with customs value of 24 euro or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406	
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials		
	- with customs value above 13 euro	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	

	- with customs value of 13 euro or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406	
6405	Other footwear		
	- with customs value above 9 euro	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
	- with customs value of 9 euro or less	Manufacture from materials of any heading, except that of the product and uppers of heading 6406	

6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other	Manufacture from yarn or textile fibres ⁽⁸⁹⁾	

⁸⁹ See Introductory Note 6.

	textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles	Manufacture from materials of any heading,	

	made of feathers or of down; artificial flowers; articles of human hair	except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6802	Marble, travertine and alabaster	Manufacture from materials of any heading, except that of the product and heading 2515	
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	Manufacture from materials of any heading	

	asbestos or of mixtures with a basis of asbestos and magnesium carbonate		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	

7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	-Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽⁹⁰⁾	Manufacture from non-coated glass-plate substrate of heading 7006	
	-Other	Manufacture from materials of heading 7001	

⁹⁰ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not	

	and other closures, of glass	exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-</p>	

		works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> -uncoloured slivers, rovings, yarn or chopped strands, or -glass wool 	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of	

	transport	the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	-Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or	

		Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	-Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or	

		Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207	

7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218 91 and ex7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7218 10	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7224 10	
7225 to 7228	Flat-rolled products,	Manufacture from ingots	

	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	or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following:	Manufacture from materials of heading 7206	

	rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails		
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712),	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the	

	consisting of several parts	total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	

	like, prepared for use in structures, of iron or steel		
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7401	Copper cement mattes; copper	Manufacture from materials of any heading,	

	(precipitated copper)	except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	-Refined copper	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product	
7405	Master alloys of	Manufacture from materials of any heading,	

	copper	except that of the product	
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	Manufacture from materials of any heading, except that of the product.	
ex Chapter 75	Nickel and articles thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy;	Manufacture from materials of any heading, except that of the product	

	unwrought nickel; nickel waste and scrap		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture: -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the	

		product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading,	

		except that of the product	
7607 ⁹¹	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm	Manufacture from materials of any heading, except that of the product and heading 7606	
7610 and 7614	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, towers, lattice masts,	Manufacture from materials of any heading, except that of the product	

⁹¹ See Note 5 in Appendix 2A for subheading 7607.20

	<p>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; Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated</p>		
ex 7616	<p>Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including</p>	<p>Manufacture: -from materials of any heading, except that of the product. However, gauze, cloth, grill, netting,</p>	

	endless bands) of aluminium wire, and expanded metal of aluminium	fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: -from materials of any heading, except that of the product, and -in which the value of all the materials used does	

		not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead:		
	-Refined lead	Manufacture from "bullion" or "work" lead	
	-Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: -from materials of any heading, except that of the	

		<p>product, and</p> <p>-in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
7901	Unwrought zinc	<p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used</p>	
7902	Zinc waste and scrap	<p>Manufacture from materials of any heading, except that of the product</p>	
ex Chapter 80	Tin and articles thereof; except for:	<p>Manufacture:</p> <p>-from materials of any heading, except that of the product, and</p>	

		-in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	-Other base metals, wrought; articles	Manufacture in which the value of all the materials of the same heading as the	

	thereof	product used does not exceed 50 % of the ex-works price of the product	
	-Other	Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price	

		of the set	
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	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
8208	Knives and cutting blades, for machines or for mechanical	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the 	

	appliances	product, and -in which 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 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	

	(including nail files)		
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other	Manufacture from	

	ornaments, of base metal	materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials

			used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % 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	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

8411	Turbo-jets, turbo-propellers and other gas turbines	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price

		the materials used does not exceed 40 % of the ex-works price of the product	of the product
ex 8414	Industrial fans, blowers and the like	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	those machines in which the humidity cannot be separately regulated		
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture from materials of any heading, except that of the product. However materials of the same heading as the product may be used provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: -the value of all the materials used does not exceed 40 % of the ex-	Manufacture in which the value of all the materials used does not exceed 30 % of

		<p>works price of the product, and</p> <p>-within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</p>	<p>the ex-works price of the product</p>
8420	<p>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor</p>	<p>Manufacture in which:</p> <p>-the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>-within the above limit, the value of all the materials of the same heading as the product 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>

8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

	jet projecting machines		
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel		

	loaders, tamping machines and road rollers:		
	-Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	-Other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the 	Manufacture in which the value of all the materials

	for making or finishing paper or paperboard	materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of the same heading as the product used does not	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		exceed 25 % of the ex-works price of the product	
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	-Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, -the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials 	

		used, and -the thread-tension, crochet and zigzag mechanisms used are originating	
	-Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	duplicating machines, stapling machines)		
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8486	- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	<p>beam or plasma arc processes and parts and accessories thereof</p> <ul style="list-style-type: none">- machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof- machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof- marking-out		
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	instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof		
	- moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- lifting, handing, loading or unloading machinery	Manufacture in which: -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price

		-within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	of the product
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and	Manufacture: -from materials of any heading, except that of the product, and -in which the value of all	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price

	sound recorders and reproducers, and parts and accessories of such articles; except for:	the materials used does not exceed 40 % of the ex-works price of the product	of the product
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the 	Manufacture in which the value of

	converters	materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8506	Primary cells and primary batteries	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price

			of the product
8507	Electric accumulators, including separators therefore, whether or not rectangular (including square)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	Manufacture from materials of any heading, except that of the product. However, other materials of the same heading may be used, provided that their total value does not exceed 20% of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8516	Electric instantaneous	Manufacture from	Manufacture in

	<p>or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers hair curlers, curling tong heaters) and hand-dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545</p>	<p>materials of any heading, except that of the product. However, other materials of the same heading may be used, provided that their total value does not exceed 20% of the ex works price of the product.</p>	<p>which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 8517	Other apparatus for	Manufacture in which:	Manufacture in

	<p>the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443,8525,8527 or 8528</p>	<p>-the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	<p>which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 8518	<p>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound</p>	<p>Manufacture in which:</p> <p>-the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>-the value of all the non-</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>

	amplifier sets	originating materials used does not exceed the value of all the originating materials used	
8519	Sound recording and sound reproducing apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the 	Manufacture in which the value of all the materials used does not exceed 30 % of

		product, and -the value of all the non-originating materials used does not exceed the value of all the originating materials used	the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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	- recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- matrices and masters for the production of discs, but excluding products of Chapter 37	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	
	- proximity cards and "smart cards" with two or more electronic integrated circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- "smart cards" with one electronic integrated circuit	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		<p>value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</p> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Article 3</p>	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating	<p>Manufacture in which:</p> <p>-the value of all the materials used does not exceed 40 % of the ex-</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of</p>

	reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	works price of the product, and -the value of all the non-originating materials used does not exceed the value of all the originating materials used	the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-	Manufacture in which:	Manufacture in which the value of

	<p>broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock</p>	<p>-the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>-the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	<p>all the materials used does not exceed 25 % of the ex-works price of the product</p>
8528	<p>- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	

	- other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	<p>Manufacture in which:</p> <p>-the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>-the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:		
	-Suitable for use solely or principally with video recording or reproducing	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of	

	apparatus	the product	
	<p>- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</p>	<p>Manufacture:</p> <p>-from materials of any heading, except that of the product, and</p> <p>-in which the value of all the materials used does not exceed 40 % 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>
	<p>-Other</p>	<p>Manufacture in which:</p> <p>-the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>-the value of all the non-</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>

		originating materials used does not exceed the value of all the originating materials used	
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning	Manufacture in which: -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

	arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1000 V	value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	
8536	- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- connectors for optical fibres, optical fibre bundles or cables:		
	-- of plastics	Manufacture in which the value of all the materials	

		used does not exceed 50 % of the ex-works price of the product	
	-- of ceramics	Manufacture from materials of any heading, except that of the product	
	-- of copper	Manufacture: -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not

	two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517		exceed 40 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		ex-works price of the product	
ex 8542	Electronic integrated circuits:		
	-Monolithic integrated circuits	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product <p>or</p> <p>The operation of diffusion,</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>

		in which integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Article 3	
	- Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Others	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 25 % of

		and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	the ex-works price of the product
8544 ⁹²	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,	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

⁹² See Note 6 in Appendix 2A for subheadings 8544.30, 8544.42, 8544.49, and 8544.60

	whether or not assembled with electric conductors or fitted with connectors		
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or	Manufacture in which the value of all the materials used does not exceed 40 %	

	<p>equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material</p>	<p>of the ex-works price of the product</p>	
8548	<p>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent</p>		

	<p>primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:</p>		
	<p>- Electronic microassemblies</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

	- Others	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including	Manufacture: -from materials of any heading, except that of the	Manufacture in which the value of all the materials used does not

	electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	exceed 30 % 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 50 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in	Manufacture: -from materials of any heading, except that of the product, and	Manufacture in which the value of all the materials used does not exceed 30 % of

	factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	-in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	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	<p>Manufacture:</p> <p>-from materials of any heading, except that of the product, and</p> <p>-in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds)	Manufacture from materials of any heading,	Manufacture in which the value of

	and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	except that of the product	all the materials used does not exceed 50 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		product		
8716	Trailers and semi-trailers; vehicles, mechanically propelled; thereof	other not parts	<p>Manufacture:</p> <p>-from materials of any heading, except that of the product, and</p> <p>-in which the value of all the materials used does not exceed 40 % 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>
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:		<p>Manufacture from materials of any heading, except that of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 8804	Rotochutes		<p>Manufacture from materials of any heading,</p>	<p>Manufacture in which the value of</p>

		including other materials of heading 8804	all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic,	Manufacture:	Manufacture in which the value of

	measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	-from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	other than such elements of glass not optically worked		
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and	Manufacture: -from materials of any	Manufacture in which the value of all the materials

	<p>mountings therefor, except for astronomical refracting telescopes and mountings therefor</p>	<p>heading, except that of the product,</p> <ul style="list-style-type: none"> -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and -in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>used does not exceed 30 % of the ex-works price of the product</p>
ex 9006	<p>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, -in which the value of all the materials used does not exceed 40 % of the ex-works price of the 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

		<p>product, and</p> <p>-in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	
9007	<p>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus</p>	<p>Manufacture:</p> <p>-from materials of any heading, except that of the product,</p> <p>-in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>-in which the value of all the non-originating materials used does not exceed the value of all the</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>

		originating materials used	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of	

		the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating	Manufacture in which the value of all the materials used does not exceed 40 %	

	<p>instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter</p>	of the ex-works price of the product	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including</p>		

	scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	-Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	-Other	Manufacture: -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		product	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	<p>Manufacture:</p> <p>-from materials of any heading, except that of the product, and</p> <p>-in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	<p>Manufacture:</p> <p>-from materials of any heading, except that of the product, and</p> <p>-in which the value of all the materials used does not exceed 40 % of the</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		ex-works price of the product	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	any combination of these instruments		
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of	

	<p>polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes</p>	the product	
9028	<p>Gas, liquid or electricity supply or production meters, including calibrating</p>		

	meters therefor:		
	-Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	-Other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters,	Manufacture in which the value of all the materials	

	taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	cosmic or other ionizing radiations		
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	apparatus of Chapter 90		
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: -the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements,	Manufacture in which:	Manufacture in

	complete assembled and	<p>-the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>-the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture in which:</p> <p>-the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>-within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		the ex-works price of the product	
9111	Watch cases and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		product	
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	-Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	-Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials

	of a weight of 300 g/m ² or less	or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:	used does not exceed 40 % of the ex-works price of the product
		-the value of the cloth does not exceed 25 % of the ex-works price of the product, and -all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere	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

	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		the ex-works price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	

ex 9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
ex 9601 and	Articles of animal,	Manufacture from	

ex 9602	vegetable or mineral carving materials	"worked" carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that	

		their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding	<p>Manufacture from materials of any heading, except that of the product. However, materials of subheading 9608 91 or 9608 99 may be used</p>	

	pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609		
9609	Pencils (other than pencils of heading 9608), crayons, pencils leads pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	Manufacture from materials of any heading	

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	<p>Manufacture:</p> <ul style="list-style-type: none"> -from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

