



Council of the
European Union

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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL DECISION on the position to be adopted on behalf of the European Union within the EU-Central America Association Council as regards the replacement of Appendix 2 to Annex II to the Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other

COUNCIL DECISION (EU) 2016/...

of

**on the position to be adopted
on behalf of the European Union
within the EU-Central America Association Council
as regards the replacement of Appendix 2 to Annex II
to the Agreement establishing an Association
between the European Union and its Member States, on the one hand,
and Central America on the other**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular the first subparagraph of Article 207(4), in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other¹ (the "Agreement"), was initialled on 22 March 2011 and signed on 29 June 2012. Pursuant to Article 353(4) of the Agreement, Part IV thereof has been applied provisionally since 1 August 2013 between the Union, Nicaragua, Honduras and Panama, since 1 October 2013 between those parties and El Salvador and Costa Rica, and since 1 December 2013 between the Union, Nicaragua, Honduras, Panama, El Salvador and Costa Rica on the one side and Guatemala on the other.
- (2) In accordance with Article 36 of Annex II to the Agreement, the EU-Central America Association Council (the "Association Council") may decide to modify the provisions of the Appendixes to Annex II.
- (3) Appendix 2 to Annex II to the Agreement is based on the Harmonised Commodity Description and Coding System ("HS") 2007.
- (4) The HS is updated every five years, the last update being in 2012. Since the product specific rules in the Agreement are based on an outdated version of the HS, namely the HS 2007, they should be updated to reflect the HS 2012.

¹ OJ L 346, 15.12.2012, p. 3.

- (5) The Sub-Committee on Customs, Trade Facilitation and Rules of Origin, referred to in Article 123 of the Agreement, has agreed the amendments to Appendix 2 to Annex II to the Agreement, setting out the 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 "product specific rules"), in order to bring that Appendix into line with the latest version of the HS.
- (6) The product specific rules should remain unchanged for those products that have been reclassified within the HS 2012. In cases where products are moved to a different Chapter or heading, the product specific rules should be added to the list rules in the new Chapter or heading where the list rules in the new Chapter or heading are different from those laid down in the old Chapter or heading.
- (7) The changes to the product specific rules in headings 2852 and 9619 resulting from the HS 2012 would become complicated to apply because of the large number of products moving to these headings each with a different rule for determining origin. The current rules could be kept unchanged because the effects of not applying the changes would not substantially alter the determination of the origin of the products.

- (8) In the case of the majority of products moving to heading 9619, they have an alternative rule providing that the value of all non-originating materials used does not exceed a certain percentage of the ex-work price of the product. This alternative rule should be added with the value of non-originating materials set at a maximum of 50 %.
- (9) The opportunity should be taken to correct a mistake in the product specific rules for the footnote in heading 3920 in the Spanish version only.
- (10) Corrections to the list rules are needed for Chapter 84 and heading 8522. The opportunity should be taken to correct these by including the changes in the new appendix.
- (11) For reasons of clarity, taking into account the number of amendments that need to be made in Appendix 2 to Annex II to the Agreement, that Appendix should be replaced in its entirety.
- (12) The position to be adopted on the Union's behalf within the Association Council should therefore be based on the attached draft decision,

HAS ADOPTED THIS DECISION:

Article 1

1. The position to be adopted on the Union's behalf within the Association Council regarding the replacement of Appendix 2 to Annex II to the Agreement, setting out the product specific rules, shall be based on the draft Decision of the Association Council attached to this Decision.
2. Minor changes to the draft Decision of the Association Council may be agreed to by the representatives of the Union in the Association Council without further decision of the Council.

Article 2

The Decision of the Association Council shall be published in the *Official Journal of the European Union*.

Article 3

This Decision shall enter into force on the date of its adoption.

Done at ...,

For the Council

The President

DRAFT

**DECISION No .../2016
OF THE EU-CENTRAL AMERICA ASSOCIATION COUNCIL**

of ...

**modifying 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)
to Annex II
(Concerning definition of the concept of "originating products"
and methods of administrative cooperation)**

THE EU-CENTRAL AMERICA ASSOCIATION COUNCIL,

Having regard to the Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other, and in particular Article 36 of Annex II thereof and point (iv) of paragraph 2(a) of Article 345 thereof,

Whereas:

- (1) Article 36 of Annex II and point (iv) of paragraph 2(a) of Article 345 of the Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other (the "Agreement") provide that the Association Council may modify Appendix 2 to Annex II to the Agreement.
- (2) Amendments were introduced on 1 January 2012 into the Nomenclature governed by the Convention on the Harmonised Commodity Description and Coding System ("HS").
- (3) The Parties to the Agreement have agreed upon updating the product specific rules to reflect the HS 2012.
- (4) The changes to the product specific rules in headings 2852 and 9619 resulting from the HS 2012 would become complicated to apply because of the large number of products moving to these headings each with a different rule for determining origin. The current rules should be kept unchanged because the effects of not applying the changes would not substantially alter the determination of the origin of the products.
- (5) In the case of the majority of products moving to heading 9619, they have an alternative rule that the value of all the non-originating materials used does not exceed a certain percentage of the ex-work price of the product. This alternative rule should be added with the value of non-originating materials set at a maximum of 50 %.

- (6) Corrections to the list rules are needed for Chapter 84 and heading 8522. The opportunity should be taken to correct these by including the changes in the new appendix.
- (7) Footnote 88 regarding the rules of origin in Appendix 2 for products under heading 3920 should be amended in order to align the Spanish language version to other language versions.
- (8) Appendix 2 to Annex II to the Agreement should therefore be modified. Those modifications do not make substantive changes to the negotiated rules of origin,

HAS ADOPTED THIS DECISION:

Article 1

Appendix 2 to Annex II to the Agreement containing the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status is hereby replaced by the Appendix set out in the Annex to this Decision.

Article 2

This Decision shall enter into force 120 days after the date of its adoption.

Done at ...,

For the Association Council,

For the CA Party,

For the EU Party,

ANNEX

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 this 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 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	Manufacture in which: – 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 specified or included; except for:	Manufacture in which all the materials of 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 06 ⁶³	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 ⁶⁴	Edible vegetables and certain roots and tubers	Manufacture in which all the products of Chapter 07 are wholly obtained
Chapter 08 ⁶⁵	Edible fruit and nuts; peel of citrus fruit or melons	Manufacture in which: – 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 ⁶⁶	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 09 used are wholly obtained

⁶³ See introductory Note 8.

⁶⁴ See introductory Note 8.

⁶⁵ See introductory Note 8.

⁶⁶ See introductory Note 8.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 ⁶⁷	Cereals	Manufacture in which all the products of Chapter 10 are wholly obtained
ex Chapter 11 ⁶⁸	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

⁶⁷ See introductory Note 8.

⁶⁸ See introductory Note 8.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708
Chapter 12 ⁶⁹	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

⁶⁹ See introductory Note 8.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– 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 ⁷⁰	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product 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 – Other	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506 Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207

⁷⁰ See introductory Note 8.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503: – Fats from bones or waste – Other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506 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 – Other	Manufacture from materials of any heading, including other materials of heading 1504 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	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: – Solid fractions – Other	Manufacture from materials of any heading, including other materials of heading 1506 Manufacture in which all the materials of Chapter 02 used are wholly obtained
1507 to 1510	– Soya oil, ground nut oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption – Solid fractions - Other	Manufacture from materials of any heading, except that of the product Manufacture from other materials of headings 1507 to 1510 Manufacture in which all the vegetable materials used are wholly obtained
1511	Palm oil and its fractions, whether or not refined but not chemically modified	Manufacture in which all the vegetable materials used are wholly obtained

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
1512	– Oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption – Solid fractions – Other	Manufacture from materials of any heading, except that of the product Manufacture from other materials of heading 1512 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, 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 – Solid fractions, except for that of jojoba oil	Manufacture from materials of any heading, except that of the product Manufacture from other materials of headings 1514 to 1515

HS code	Description of product		Working or processing, carried out on non-originating materials, which confers originating status	
	(1)	(2)	(3)	or (4)
	– 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 or not refined, but not further prepared		Manufacture in which: – all the materials of Chapter 02 used are wholly obtained, and – all the vegetable materials 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	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 16 ⁷¹	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: – from animals of 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 maltose and fructose – Other sugars in solid form, containing added flavouring or colouring matter	Manufacture from materials of any heading, including other materials of heading 1702 Manufacture in which all the materials of Chapter 17 used are wholly obtained

⁷¹ See Note 1 in Appendix 2A for heading ex 1604.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 18	Cocoa and cocoa preparations	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17, 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, 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: – Malt extract	– Manufacture from cereals of Chapter 10

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– Other	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: – Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	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 therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials of any heading, except those of 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	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture: – 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 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 2008	– Nuts, not containing added sugar or spirits – Peanut butter; mixtures based on cereals; palm hearts; maize (corn) – Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture from materials of any heading 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 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 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 for:	Manufacture from materials of any heading, except that of the product
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: – from materials of any heading, except that of the product, and – in which all the coffee of heading 0901 used is wholly obtained

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 – Mustard flour and meal and prepared mustard	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: – from materials of any heading, except that of the product, and – in which all the grapes or materials derived from grapes used are wholly obtained
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture: – from materials of any heading, except that of the product, 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: – from materials of any heading, except heading 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: – Other	Manufacture from materials of any heading, except that of the product and heading 1703 or 2207 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 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 3 % of olive oil	Manufacture in which all the vegetable materials used are wholly obtained
ex 2308	Other	Manufacture in which all the vegetable materials used are wholly obtained

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2309	Preparations of a kind used in animal feeding: – Dog or cat food, put up for retail sale – Other	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 Manufacture in which: – all the cereals, sugar or molasses, meat or milk used are originating, and – all the materials of Chapter 03 used are wholly obtained
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	

HS code (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)	or (4)
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁷² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	

⁷² For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁷³ 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

⁷³ For the special conditions relating to "specific processes", see Introductory Note 7.2.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es)⁷⁴ 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

⁷⁴ For the special conditions relating to "specific processes", see Introductory Note 7.2.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁷⁵ 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

⁷⁵ For the special conditions relating to "specific processes", see Introductory Note 7.2.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es)⁷⁶ 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

⁷⁶ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es)⁷⁷ 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

⁷⁷ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁷⁸ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

⁷⁸ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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
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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 2852	- Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic mercury compounds - 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 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 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 50 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		Operations of refining and/or one or more specific process(es)⁷⁹ 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

⁷⁹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁸⁰ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

⁸⁰ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives – Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	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 40 % 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product
		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
3001	Glands and other organs for organo therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	Manufacture from materials of any heading
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	Manufacture from materials of any heading

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
– Other carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes – Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes		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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
–	Other heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused imidazole ring (whether or not hydrogenated) in the structure, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	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
	Other nucleic acids and their salts, whether or not chemically defined, in the form of peptides and proteins which are directly involved in the regulation of immunological processes; other heterocyclic compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product
	Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	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
		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 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
3003 and 3004	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 – Sterile surgical or dental adhesion barriers, whether or not absorbable: – made of plastics	The origin of the product in its original classification shall be retained 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 Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	made of fabrics	Manufacture from ⁸¹ : - natural fibres - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 31	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

⁸¹ For special conditions relating to products made of a mixture of textile materials, see introductory Note 5.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: – sodium nitrate – calcium cyanamide – potassium sulphate – magnesium potassium sulphate	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 30 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁸²	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
		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

⁸² 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.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 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
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

⁸³ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
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)⁸⁴ 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

⁸⁴ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
3404	Artificial waxes and prepared waxes: – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax – Other	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 Manufacture from materials of any heading, except: – hydrogenated oils having the character of waxes of heading 1516, – fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and – materials of heading 3404 Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
		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
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 in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
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 in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product
		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– 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
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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
ex 3801	– Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes – 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 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 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 sulphate turpentine Manufacture in which the value of all the materials 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: – Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals – Other	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 Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3821	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: – Industrial monocarboxylic fatty acids, acid oils from refining – Industrial fatty alcohols	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, including other materials of heading 3823

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included: -- The following of this heading: -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water-insoluble salts and their esters -- Sorbitol other than that of heading 2905 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes	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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	-- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water-insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing -- Other	
3826	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacturing in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 25 % 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, and – within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product⁸⁵

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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.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– 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 ⁸⁶
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, provided that their total value does not exceed 50 % of the ex-works price of the product ⁸⁷

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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.

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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.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– 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
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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
3920 ⁸⁸	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
3921 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product

⁸⁸ See Note 2 in Appendix 2A for heading 3920.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: – Retreaded pneumatic, solid or cushion tyres, of rubber – Other	Retreading of used tyres 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 4302	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of fur skin	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	Planning, sanding or end-jointing

HS code	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	or (4)
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
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 – Beadings and mouldings	Sanding or end-jointing Beadings or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beadings 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 cooper's products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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	Beadings 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 scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product
ex Chapter 48 ⁸⁹	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

⁸⁹ See Note 3 in Appendix 2 A for headings 4810, ex 4811, 4816, 4817, ex 4818, ex 4819, ex 4820 and ex 4823.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
4910	Calendars of any kind, printed, including calendar blocks: - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - 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 50 % of the ex-works price of the product 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 garmetted stock), carded or combed	Carding or combing of silk waste

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁹⁰ : – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – other natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials
5007	Woven fabrics of silk or of silk waste: – Incorporating rubber thread – Other	Manufacture from single yarn ⁹¹ Manufacture from ⁹² :

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

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

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

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
		– coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁹³ : – 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 ⁹⁴

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

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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Other	Manufacture from⁹⁵: – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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

⁹⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 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 ⁹⁶ : – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials
5208 to 5212	Woven fabrics of cotton: – Incorporating rubber thread	Manufacture from singleyarn ⁹⁷

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

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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Other	Manufacture from⁹⁸: – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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

⁹⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁹⁹ : – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: – Incorporating rubber thread	Manufacture from single yarn ¹⁰⁰

⁹⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁰⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Other	Manufacture from¹⁰¹: – 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
		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 from¹⁰²: – 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

¹⁰² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5407 and 5408	Woven fabrics of man-made filament yarn: – Incorporating rubber thread – Other	Manufacture from single yarn¹⁰³ Manufacture from¹⁰⁴: – 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

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

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

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
		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	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ¹⁰⁵ : – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or paper-making materials
5512 to 5516	Woven fabrics of man-made staple fibres: – Incorporating rubber thread	Manufacture from single yarn ¹⁰⁶

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

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

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Other	Manufacture from¹⁰⁷: – 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

¹⁰⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
		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 from¹⁰⁸: – coir yarn, – natural fibres, – chemical materials or textile pulp, or – paper-making materials

¹⁰⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5602	Felt, whether or not impregnated, coated, covered or laminated: – Needleloom felt	Manufacture from¹⁰⁹: – natural fibres, or – chemical materials or textile pulp However: – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product

¹⁰⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Other	Manufacture from ¹¹⁰ : – 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

¹¹⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Other	Manufacture from ¹¹¹ : – natural fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ¹¹² : – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials

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

¹¹²

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

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 from¹¹³: – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials

¹¹³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 57	Carpets and other textile floor coverings: – Of needleloom felt	Manufacture from¹¹⁴: – natural fibres, or – chemical materials or textile pulp However: – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing

¹¹⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Of other felt – Other	Manufacture from¹¹⁵: – natural fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp Manufacture from¹¹⁶: – coir yarn or jute yarn, – synthetic or artificial filament yarn, – natural fibres, or – man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing

¹¹⁵

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

¹¹⁶

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

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: – Combined with rubber thread – Other	Manufacture from single yarn¹¹⁷ Manufacture from¹¹⁸: – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp or

¹¹⁷

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

¹¹⁸

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

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
		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	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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
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 – Other	Manufacture from yarn Manufacture from chemical materials or textile pulp	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 yarn¹¹⁹

¹¹⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5905	Textile wall coverings: – Impregnated, coated, covered or laminated with rubber, plastics or other materials – Other	Manufacture from yarn Manufacture from ¹²⁰ : – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp or

¹²⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5906	Rubberised textile fabrics, other than those of heading 5902: – Knitted or crocheted fabrics	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 Manufacture from ¹²¹ : – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp

¹²¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials – Other	Manufacture from chemical materials 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 – Other	Manufacture from tubular knitted gas-mantle fabric 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
–	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 from¹²²: – coir yarn, – the following materials: -- yarn of polytetrafluoroethylene¹²³, -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid,

¹²²

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

¹²³

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

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
		-- monofil of polytetrafluoroethylene¹²⁴, -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn¹²⁵, -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp

¹²⁴

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

¹²⁵

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

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Other	Manufacture from¹²⁶: – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from¹²⁷: – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp

¹²⁶

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

¹²⁷

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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 61 ¹²⁸	Articles of apparel and clothing accessories, knitted or crocheted: – Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form – Other	Manufacture from yarn^{129 130} Manufacture from¹³¹: – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp

¹²⁸

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

¹²⁹

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

¹³⁰

See Introductory Note 6.

¹³¹

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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 62 ¹³²	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ^{133 134}
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 ¹³⁵ 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 ¹³⁶

¹³²

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

¹³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹³⁴ See Introductory Note 6.

¹³⁵ See Introductory Note 6.

¹³⁶ See Introductory Note 6.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ¹³⁷ 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 ¹³⁸	

¹³⁷ See Introductory Note 6.

¹³⁸ See Introductory Note 6.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: – Embroidered	Manufacture from unbleached single yarn ^{139 140} 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 ¹⁴¹

¹³⁹

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

¹⁴⁰

See Introductory Note 6.

¹⁴¹

See Introductory Note 6.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
–	Other	Manufacture from unbleached single yarn^{142 143} or 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

¹⁴²

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

¹⁴³

See Introductory Note 6.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: – Embroidered	Manufacture from yarn ¹⁴⁴ 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 ¹⁴⁵	

¹⁴⁴

See Introductory Note 6.

¹⁴⁵

See Introductory Note 6.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Fire-resistant equipment of fabric covered with foil of aluminised polyester – Interlinings for collars and cuffs, cut out – Other	Manufacture from yarn¹⁴⁶ 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 product¹⁴⁷ Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture from yarn¹⁴⁸

¹⁴⁶

See Introductory Note 6.

¹⁴⁷

See Introductory Note 6.

¹⁴⁸

See Introductory Note 6.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: – Of felt, of nonwovens	Manufacture from ¹⁴⁹ . – natural fibres, or – chemical materials or textile pulp

¹⁴⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
–	Other: -- Embroidered	Manufacture from unbleached single yarn ^{150 151} 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 ^{152 153}	

¹⁵⁰

See Introductory Note 6.

¹⁵¹

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.

¹⁵²

See Introductory Note 6.

¹⁵³

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.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ¹⁵⁴ : – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: – Of nonwovens	Manufacture from ^{155 156} : – natural fibres, or – chemical materials or textile pulp	

¹⁵⁴

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

¹⁵⁵

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

¹⁵⁶

See Introductory Note 6.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Other	Manufacture from unbleached single yarn ^{157 158}
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set

¹⁵⁷

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

¹⁵⁸

See Introductory Note 6.

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HS code	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)	or (4)
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 EUR – with customs value of 10 EUR or less	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 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 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– with customs value of 8 EUR 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 EUR – with customs value of 24 EUR or less	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 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 EUR	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	– with customs value of 13 EUR 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 EUR – with customs value of 9 EUR or less	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 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	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹⁵⁹
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product

¹⁵⁹ See Introductory Note 6.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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-standards¹⁶⁰ – Other	Manufacture from non-coated glass-plate substrate of heading 7006 Manufacture from materials of heading 7001
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001

¹⁶⁰ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

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HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
		or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: – uncoloured slivers, rovings, yarn or chopped strands, or – glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unwrought precious or semi-precious stones	
7106, 7108 and 7110	Precious metals: – Unwrought – Semi-manufactured or in powder form	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 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	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 ex 7218 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, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7206
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 74	Copper 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
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, 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 – Copper alloys and refined copper containing other elements	Manufacture from materials of any heading, except that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product
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:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product
7607 ¹⁶¹	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 7606
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, 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	Manufacture from materials of any heading, except that of the product

¹⁶¹ See Note 5 in Appendix 2A for subheading 7607.20.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: – from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 77	Reserved for possible future use in the HS	
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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
7801	Unwrought lead: – Refined lead – Other	Manufacture from "bullion" or "work" lead 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 product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof: – Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– 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	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 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 (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: – from materials of any heading, except that of the product, 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 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
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	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 exceed 25 % 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
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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 jet projecting machines	Manufacture from materials of any heading, except that of the product
8425 to 8428	Lifting, handling, 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
		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: – Road rollers – Other	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 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	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 exceed 25 % 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
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 exceed 25 % 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 Other	Manufacture in which: – 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 Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8456 to 8466 ex 8456	Machine-tools and machines and their parts and accessories of headings 8456 to 8466, except for: Water-jet cutting machines	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8466	Parts of water-jet cutting machines	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 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8482	Ball or roller bearings	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8486	– Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof – machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof – machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof – moulds, injection or compression types – lifting, handing, loading or unloading machinery	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which: – the value of all the materials used does not exceed 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 sound recorders and reproducers, and parts and accessories of such articles; 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 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
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8502	Electric generating sets and rotary converters	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of headings 8501 and 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
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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8516	Electric instantaneous 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	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.
ex 8517	Other apparatus for 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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	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
8519	Sound recording and sound reproducing 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 30 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: – the value of all the materials used does not exceed 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
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 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 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– 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	Manufacture in which – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product
	– matrices and masters for the production of discs, but excluding products of Chapter 37	Manufacture in which – the value of all the materials used does not exceed 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	proximity cards and "smart cards" with two or more electronic integrated circuits	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– "smart cards" with one electronic integrated circuit	Manufacture in which the value of all the materials used does not exceed 25 % 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, 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 or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Article 3

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture in which: – the value of all the materials used does not exceed 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
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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: – the value of all the materials used does not exceed 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
8528	– Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471 – 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	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 the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 apparatus – 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 – Other	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 V	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 8538 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 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8536	– Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 V – connectors for optical fibres, optical fibre bundles or cables: -- of plastics -- of ceramics -- of copper	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 Manufacture from materials of any heading, except that of the product 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 Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with 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	Manufacture from materials of any heading, except that of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	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 the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 8542	Electronic integrated circuits: – Monolithic integrated circuits	Manufacture in which – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Article 3 Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	– Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter – 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 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544 ¹⁶²	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

¹⁶² See Note 6 in Appendix 2A for subheadings 8544.30, 8544.42, 8544.49, and 8544.60.

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter: – Electronic microassemblies – Others	Manufacture in which the value of all the materials used does not exceed 25 % 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, and
- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in 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	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714 Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS code (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)	
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % 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, 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: – 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: – 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: – 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: – 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: – Dentists' chairs incorporating dental appliances or dentists' spittoons – Other	Manufacture from materials of any heading, including other materials of heading 9018 Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: – from materials of any heading, except that of the product, 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
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

HS code	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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, 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: – Parts and accessories – Other	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 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, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9105	Other clocks	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: – Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal – Other	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 50 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: – the value of the cloth does not exceed 25 % of the ex-works price of the product, and – all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture from materials of any heading except that of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product
ex 9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, materials of subheading 9608 91 or 9608 99 may be used
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	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

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 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
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, or any material	Manufacture from materials of any heading, except that of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product
